

# City of San Marcos, Texas

★ Annual Budget ★ Fiscal Year 2013–2014 ★



# City of San Marcos

## Historic Places

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### **The Gazebo**

The Gazebo at Veramendi Plaza stands at the heart of a 4-acre park commemorating the heritage of San Marcos. Juan Martin de Veramendi (1778-1833) was a Mexican governor of Coahuila y Texas, alcalde of Bexar, and father-in-law of James Bowie. He obtained land grants in 1825 and 1831 that included San Marcos and Hays County. Veramendi Plaza also is home to the historic Charles S. Cock home and the Merriman Cabin, original pioneer homes in San Marcos. The Gazebo is the site of many family and community celebrations, from weddings to concerts.

### **Spring Lake / Aquarena Center**

San Marcos is recognized as one of the oldest continuously inhabited places in North America, based on archaeological evidence of ancient Paleo-Indians dating back 12,000 years discovered in digs from 1979-1982 at Spring Lake. The springs form the headwaters of the crystal clear San Marcos River, discharging an average of 123 million gallons daily. Spring Lake was created when San Marcos founder General Edward Bureson built a dam to power a mill in 1849. From the 1940s to the 1990s, "Aquarena Springs" was a popular tourist attraction featuring a theme park, resort hotel and Ralph the Swimming Pig. Home to eight federally listed endangered species, the springs and the river today are the subject of research at the Meadows Center for Water and the Environment at Texas State University and protection under the regional Habitat Conservation Plan. Antique glass bottom boats continue to show the public the beautiful and unique springs, the second largest freshwater springs in the Southwestern U.S.

### **Wonder World Park**

This unique theme park and historic Texas landmark features tours of an ancient multi-chambered cave, 91 feet deep and 1,296 feet in length, formed by an earthquake millions of years ago. Once an Indian and Spanish campsite, legend says robber gangs hid booty in the cave in the 1820s. Mark and Elizabeth Bureson Bevers discovered the cave in 1896 while drilling a water well. It became the first commercially opened cave in Texas in 1900 when W.S. Davis gave guided tours by candlelight. A.B. Rogers bought the cave and opened it to the public in 1916. Today Wonder World Park features cave tours, a wildlife park and observation tower for great views of San Marcos and the Texas Hill Country.

### **Jack C. Hays Statue**

This life-size bronze statue on the Hays County Courthouse Square in San Marcos commemorates Jack Coffee Hays, a legendary Texas Ranger surveyor, soldier and explorer for whom Hays County was named. Artist Jason Scull created the statue, dedicated in 2001, with the generous support of the Miriam and Emmett McCoy Foundation, grants and donations. Hays left Texas in 1849 for California where he was elected sheriff of San Francisco and became a founder of Oakland, CA.

### **Sam Houston Kissing Oak**

The Sam Houston Kissing Oak still stands on the west bank of the San Marcos River near the Boy Scout Lodge and the Texas State University River House, formerly the American Legion Hall. On July 24, 1857, Senator Sam Houston made a campaign address under the bur oak in his unsuccessful gubernatorial race against Hardin R. Runnels. A group of young ladies presented Senator Houston with a hand-made Texas flag and Houston gallantly expressed his appreciation by kissing the young ladies as he mingled with the crowd after his speech. Contrary to media reports, the Kissing Oak was not removed in 2012—another ancient nearby bur oak did succumb to natural causes.

### **Pump House**

The San Marcos Pump House built in the early 20th Century is part of the San Marcos water system, producing water from the Edwards Aquifer. Most of the City's water today comes from Canyon Lake, with less than 15% coming from groundwater. The Pump House is located on San Marcos Founder General Edward Bureson's Mill Tract, which included an 1849 dam on the San Marcos River and in later years a cotton gin, three ice factories, water works and electric plant in the City's first industrial area.



# City of San Marcos

## Historic Places (Continued)

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### **Texas State University**

Texas State University, with more than 35,500 students in 2013, is the 5th largest university in Texas with world famous professors, nationally ranked programs, and a Division I athletics program. Established by the Legislature in 1899 as Southwest Texas State Normal School on 11 acres donated by the City of San Marcos, Texas State opened its doors in 1903. President Lyndon Baines Johnson graduated from Texas State in 1930, the only president to receive a diploma from a Texas university. Today, Texas State offers a broad range of undergraduate, masters and doctoral degrees and an unparalleled campus life.

### **Rio Vista Falls**

Rio Vista Falls is a beautiful three-tiered water fall and rapids on the San Marcos River created at the original location of a low water dam built for crop irrigation and power generation in 1904. When the old dam began to fail in late 2005, the City of San Marcos undertook an amazing \$2.4 million project to enhance safety, environmental protection, and recreation. The resulting falls were completed in spring 2006 and today attract thousands of recreational users and even Olympic kayaking hopefuls. The falls and this section of the San Marcos River are bordered by the beautiful 14-acre Rio Vista Park, which also features a swimming pool, tennis courts, hike and bike trails, and popular picnic areas.

### **Cheatham Street Warehouse**

Cheatham Street Warehouse, established in 1974 by Kent Finlay and Jim Cunningham, is the legendary San Marcos honky-tonk that launched the careers of country music superstars George Strait, Towns Van Zandt and Stevie Ray Vaughan. Located at 119 Cheatham Street in a century old warehouse with near perfect acoustics, Cheatham Street nurtures stars and superstars with Wednesday Song Writers Night, the annual Bigfest, and nightly performances that have featured Willie Nelson, James McMurtry, John Arthur Martinez, Terri Hendrix, Robert Earl Keen, Billy Joe Shaver, Todd Snider, Randy Rogers and many more. Musical guru Kent Finlay continues to run Cheatham Street with the assistance of the Cheatham Street Music Foundation.

### **Hays County Courthouse**

The Hays County Courthouse at the center of the downtown square in San Marcos was built in 1908, the fourth courthouse on the site after the original pine structure was built in 1861. The Courthouse today continues as the seat of Hays County Government, with the Hays County Commissioners Court, County Judge's Office, the Historical Commission Museum, Precinct 1 Commissioner's office, Veterans Services, Justice of the Peace, the Texas Alcoholic Beverage Commission, and the General Counsel. Other county offices are now located at Hays County Government Center on S. Stagecoach Trail off Wonder World Drive. The courthouse also serves as the heart of the historic downtown commercial and cultural center of San Marcos.

### **Centro Cultural Hispano de San Marcos**

Serving as a community beacon for the preservation, promotion and celebration of the Hispanic arts, culture, heritage and values, Centro Cultural Hispano de San Marcos offers a broad array of special events and classes for the community. Founded by Ofelia Vasquez-Philo, Centro houses a museum and a broad curriculum of visual arts, theater, dance, literature, music, multi-media and culinary arts. The cultural center is located at 211 Lee Street in the former Bonham School, first established as the Southside School for Mexican American children.

### **Old Hays County Jail**

One of the architectural gems in the Italianate style from the 19th Century is the old Hays County Jail, at 170 Fredericksburg in San Marcos, built in 1884 on the site of an earlier jail built in 1873. The scene of the only "official" hanging in Hays County in 1915, the two-story limestone building was vacated in 1937 and sold to Oscar Payne for storage at his construction yard. Payne's heirs sold the property Preservation Associates and the building is undergoing stabilization and restoration under the guidance of the Hays County Historical Commission.

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**Photos:** by Don Anderson

**Front Cover:** Spring Lake / Aquarena Center

**Back Cover:** Centro Cultural Hispano de San Marcos

**Inside Front and Back:** Sam Houston Kissing Oak

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$1,038,603 OR 6.8%, AND OF THAT AMOUNT \$549,421 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE ROLL THIS YEAR.

MUNICIPAL DEBT OBLIGATIONS AS OF OCTOBER 1, 2013 TOTALS \$72,090,000

TAX RATE	ADOPTED FY 2014	ADOPTED FY 2013
PROPERTY TAX RATE	.5302	.5302
EFFECTIVE TAX RATE	.5138	.5239
EFFECTIVE M&O RATE	.5162	.4868
ROLLBACK RATE	.5710	.5426
DEBT RATE	.2660	.2651

COUNCIL MEMBER	9-17-13 VOTE
DANIEL GUERRERO	YES
KIM PORTERFIELD	YES
JUDE PRATHER	YES
JOHN THOMAIDES	YES
WAYNE BECAK	YES
RYAN THOMASON	YES
SHANE SCOTT	YES



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### CITY COUNCIL

DANIEL GUERRERO..... MAYOR  
KIM PORTERFIELD..... PLACE 1  
JUDE PRATHER..... PLACE 2  
JOHN THOMAIDES..... PLACE 3  
WAYNE BECAK..... PLACE 4  
RYAN THOMASON..... PLACE 5  
SHANE SCOTT..... PLACE 6

### APPOINTED OFFICIALS

JAMES R. NUSE, P.E. ....CITY MANAGER  
MICHAEL COSENTINO.....CITY ATTORNEY  
JAMIE PETTIJOHN.....CITY CLERK  
JOHN P. BURKE, JR..... MUNICIPAL COURT JUDGE

### CITY MANAGER’S OFFICE

COLLETTE JAMISON.....ASSISTANT CITY MANAGER

### BUDGET DOCUMENT PREPARATION

STEVE PARKER.....ASST CITY MANAGER/CHIEF FINANCIAL OFFICER  
HEATHER HURLBERT, CPA, CGFO.....DIRECTOR OF FINANCE







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of San Marcos  
Texas**

For the Fiscal Year Beginning

**October 1, 2012**

*Christopher P. Movill*

President

*Jeffrey R. Emer*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of San Marcos, Texas for its annual budget for the fiscal year beginning October 1, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

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# Introduction

Annual Budget ★ Fiscal Year 2013–2014



★ The Gazebo ★



## The Mission of the City of San Marcos

The goals of the City Government are to safeguard the health, safety and welfare of the City's residents, provide for a high quality of life, foster intergovernmental liaison and communication, encourage responsible citizenship, promote sound community and economic development, conserve and protect the City's natural resources and environment.

*– San Marcos City Charter*





**TO:** Honorable Daniel Guerrero & Members of the City Council

**FROM:** James R. Nuse. P.E., City Manager

**SUBJECT:** 2013-2014 Adopted Budget

**DATE:** July 30, 2013

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I am honored to present the adopted Fiscal Year 2013-2014 City of San Marcos Operating Budget and Capital Improvements Plan. This budget is structurally balanced, with operating revenues meeting operating expenditures, and maintains the current property tax rate. A structurally balanced budget will maintain the City's AA- credit rating and set the foundation for prudent fiscal management of City operations in the coming years.

Economic projections remain strong for San Marcos and the region. San Marcos was recently recognized as one of the fastest growing cities in the United States. Property tax appraisals are up 6.84 percent for Fiscal Year 2014 and the City is seeing new growth for the future. Sales tax revenue has steadily increased over the past 3 years due to the success of the outlet malls and other business in the City. This combined with the sound financial policies put in place have put San Marcos in a strong financial position.

In January 2011, the City established Sound Finances as the number one strategic initiative. Both the fiscal year 2012 and 2013 budgets put policies in place to ensure that San Marcos would be sustainable well into the future. The fiscal year 2014 budget continues the policies for sound finances but also incorporates measures for:

- ✓ Maintaining a high level of public safety
- ✓ Beautifying the City and creating a sense of place
- ✓ Addressing issues raised from the recent citizen survey
- ✓ Sustaining the City's ability to meet and exceed regional and national standards for customer service

The budget provides for additional police officers, 911 emergency operator staff, code enforcement, and IT staffing; increased funding for street and sidewalk maintenance; and funds for implementing the new comprehensive plan and youth master plan. In addition, this budget continues the policies and programs begun in prior fiscal years including:

- ✓ Limiting future General Obligations Debt to \$4 Million per year for the next 4 years to keep the debt to operations ratio for the tax revenue at a minimum of 50/50 .
- ✓ Continued funding of Cash-Financed Capital Funds which provide a cash funding source for improvements to streets, parks, city facilities, and technology infrastructure.
- ✓ Reduction in the General Fund's reliance on the Utility Funds' franchise fee revenue by lowering the Electric and Water/Wastewater fee from 9% of gross revenues to 7% over a 4-year period. The Water/Wastewater Utility achieved the 7% goal in fiscal year 2013 and the Electric Utility is budgeted at 7.5% for fiscal year 2014.
- ✓ Transition of Capital Improvements Departmental operating expenses from bond proceeds to General Fund appropriations over a six year period.

Over the next year the City will implement the comprehensive master plan "A River Runs Through It". The purpose of the plan is to guide the growth and development in appropriate areas of the city and identify land for preservation. This plan sets the stage for future growth in the community and continued investment in economic development to help diversify our economy.

I believe that the 2013-2014 financial budget emphasizes the highest priorities embraced by our citizens and addresses the goals that you have conveyed through the Budget Policy and Goals Statement as most important to the City Council. This budget was created with guidance and input from you, the City Council, on behalf of the Citizens of San Marcos. We feel this budget model will make San Marcos sustainable for many years into the future.

Respectfully submitted,

James R. Nuse, P.E.  
City Manager

# Executive Summary

The fiscal year 2014 adopted budget totals \$166,738,822 and meets the highest standards in budgeting as expected by the community and City Council. The budget represents a partnership between City Council and staff responding to the Council's vision for the community. The budget contains financial summaries, missions, objectives, accomplishments, plans for achievement, and program outlines that invoke our commitment to using best business practices in providing quality services to our citizenry.

Staff used the City Council's Budget Policy Statement and Goals as a guide for developing the adopted budget. The Executive Summary explains the key choices and decisions made during the budget process to meet the priorities and guidelines established by City Council.

## Budget Discussion

### *Property Tax Rate*

We are excited to report that the taxable property base increased by 6.84% to \$3.06 billion. Taxable value on new improvements increased by \$78.9 million, or 2.9%, for the 2013 Tax Year. \$92.3 Million of the \$195.9 Million value increase was due to an increase in existing valuation. The certified appraisal shows approximately \$80 Million still under protest at the appraisal district. The chief appraiser for Hays County estimates that 40% of the amount under protest will be reduced via the protest process.

A property tax rate remains unchanged in the fiscal year 2014 budget. This budget will raise more total property tax revenue than last year's budget by \$1,038,603. In fiscal year 2011, 60% of every property tax dollar went towards debt repayment and 40% went towards operations. In fiscal year 2014, this is a 50/50 split with approximately 50% going towards debt repayment and 50% going towards operations. The City prioritized capital projects and avoided issuing debt in fiscal years 2011 and 2012 with a goal of constraining future general fund debt to approximately \$4 million for future years. As a result, this percentage has been reduced to fifty percent or below in the last two fiscal years.

### *Capital Outlay*

During the City Council Budget Policy Workshop, City Council directed staff to commit \$600,000 in the General Fund for replacement of vehicles and equipment. This amount was increased to \$900,000 during the budget workshops held in July. This increase allows the City to continue catching up on a backlog of equipment and vehicle replacements, technology infrastructure and other one-time expenses. In addition, there is \$126,803 adopted for the purchase of new Library books as an annual, on-going capital expenditure.

In the Water/Wastewater Utility, \$200,000 is appropriated for replacement of equipment and vehicles and \$50,000 for technology related projects. In the Electric Utility, \$200,000 is appropriated for replacement of equipment and vehicles, \$900,000 for recurring expenses related to transformers, meters, and customer extensions, and \$50,000 for technology related projects.

### *Texas Municipal Retirement System*

City of San Marcos' minimum contribution rate effective January 1, 2014 is 17.91%. The city is in year six of an eight year phase in to the City's full rate of 18.75%. City staff has taken the step of transferring the fully budgeted TMRS accounts that are not expended for FY 2013 as a result of vacant positions during that fiscal year to help achieve the full rate before schedule. This will further reduce the unfunded liabilities.

### *Capital Improvements Program – Certificate of Obligation Projects*

In fiscal year 2011 approximately \$34.6 Million in General Obligation funding was reprioritized which allowed the City to avoid issue bonds in both 2011 and 2012. The CIP program has been prioritized to only include projects that are necessary/urgent, required for the betterment and safety of the community, or projects that will leverage federal funding matches such as with the FFA and Texas Department of Transportation. Bond issuances for five years beginning in fiscal year 2013 will be constrained to approximately \$4 million if possible.

For the 2014 budget, projects were adopted by all departments and prioritized. Staff vetted all projects and presented the compiled projects to Planning and Zoning Committee. Planning and Zoning reviewed the projects and the recommended projects were taken to the City Council for approval. The funding of these projects are as follows:

#### **Capital Improvements Program**

<b>Project List</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>Total</b>
<b>Parks and Public Buildings</b>				
Habitat Conservation Plan	500,000			500,000
SWAT Building		115,000		115,000
City Parking Lots		150,000	300,000	450,000
Roof Replacement		200,000	200,000	400,000
HVAC		500,000		500,000
City Park ADA Playground			100,000	100,000
Blanco River Village City Park			200,000	200,000
Shooting Range			400,000	400,000
<b>Public Safety</b>				
Automated Vehicle Locator	40,000	50,000		90,000
Coban Digital Mobile Video	150,000	150,000	200,000	500,000
SCBA Replacement	250,000	100,000	100,000	450,000
Aerial Sutphen	1,100,000			1,100,000
Fire Dept Rescue Truck		700,000		700,000
Fire Engine Replacement			650,000	650,000
<b>Airport</b>				
Security Improvements	30,000			30,000
Ramp Grant Match	50,000	50,000	50,000	150,000
Recondition Runway	500,000			500,000
Airport Property Acquisition		100,000		100,000
Airport Hangers		120,000		120,000
Airport Drive Lighting		150,000		150,000



<b>Development Services</b>				
Comprehensive Master Plan	50,000	50,000	50,000	150,000
Downtown Parking Implementation	1,200,000			1,200,000
<b>Streets</b>				
Traffic Calming	25,000	25,000	25,000	75,000
Sidewalks-New Various Neighborhoods	200,000	200,000	200,000	600,000
Franklin Rd/Old RR Traffic Signal	250,000			250,000
Old RR 12 Bike and Ped	770,000			770,000
Old RR 12 Widening-Craddock-Holland	1,400,000			1,400,000
Sessom Reconstruction Phase II		600,000		600,000
Downtown Reconstruction Phase II			200,000	200,000
Sidewalk Replacement and Gap Improvements		85,000	85,000	170,000
Traffic Signal Reliability Project		115,000		115,000
Wayfinding		200,000	200,000	400,000
Traffic Synchronization		225,000		225,000
School Zone Flashers			250,000	250,000
Sidewalks-Chestnut St.			250,000	250,000
Crossroads Traffic Signal/Crosswalk Improvement			342,000	342,000
<b>Technology Services (3 Funds)</b>				
Fiber Optic Expansion	80,000	80,000	80,000	240,000
<b>CIP General Funds</b>				
Department Funding	306,750	226,428	146,545	697,723
<b>Total Projects</b>	<b>6,901,750</b>	<b>4,191,428</b>	<b>4,028,545</b>	<b>15,121,723</b>

#### *Impact of Capital Improvement Program on Operations*

The majority of the future Capital Improvement Projects do not have a direct impact on operational expenses in the upcoming year, as many of the projects are related to replacing existing public safety equipment such as the replacement of an Aerial Stuphen in the fire department and COBAN video systems in the police department. We have planned for the purchase of additional vehicle locating devices when purchasing new vehicles in future years to add to the fleet so that all vehicles will contain the locators. Many of the other improvements are related to street and road improvements such as additional bike and pedestrian lanes in San Marcos. The City of San Marcos has made a commitment to ensuring the additional funding needed to maintain the existing infrastructure as well as lane miles which are being added to our road system. San Marcos will have a total of \$1,125,000 in street maintenance funding in 2014 that will be used to repair and maintain our roadways and sidewalks.

### *Fund Balances*

In the Budget Policy Statement, the City Council directed that the Water/ Wastewater Utility and Electric Utility meet a fund balance level of 25% and the General Fund meet a fund balance level of 30%. These percentages indicate what percentage of annual recurring operation expenses are maintained in the fund balance, or reserve, of each fund. This goal was established to provide a minimum of three months operating capital for each of the major funds. Staff has met this goal in the adopted budget.

### *Citizens Utility Advisory Board*

A Citizens Utility Advisory Board was formed in 2012 at the direction of the City Council. This board is made up of 5 citizens and the Mayor, who is a non-voting member. The charge of the board is to bring recommendations for budget and rates for both the Water/Wastewater and Electric utilities to the City Council. During the year, the Board met with staff to gain an understanding of how the utilities operate, the composition of the rates and the issues facing the utilities in the upcoming years.

### *Water/ Wastewater Fund*

In 2012, the City Council approved an ordinance that included a 3% increase in water rates as well as a 2.5% increase in wastewater rates for both fiscal year 2012 and 2013. The rate increase was driven by several factors including additional debt service payments related to infrastructure improvements to the utility system, CPI adjustments to water supply and treatment contracts for both water and wastewater and the overall cost of operating the services necessary to the utility. A Water\Wastewater Rate Study has been performed every year for the last several years including in 2013. The Citizens Utility Advisory Board was presented with several scenarios and decided to made changes to the rate structures instead of solely increasing rates. The resulting rate structure emphasizes conservation with usage charges beginning at the first gallon used and modifications to the tiers to more closely resemble non-irrigation usage in the lower levels. The change in structure is illustrated below:

<b>5/8" X 3/4" Meter Class</b>			
<b>Existing Pricing Tiers</b>		<b>Recommended Pricing Tiers</b>	
<i>Gallons per Month</i>	<i>\$ / Thousand</i>	<i>Gallons per Month</i>	<i>\$ / Thousand</i>
0 – 2,000	Included in minimum.	1 – 6,000	3.10
2,001 – 10,000	4.72	6,001 – 9,000	5.43
10,001 – 25,000	5.91	9,001 – 12,000	6.20
25,001 +	6.56	12,001 – 20,000	6.98
		20,001 – 50,000	7.75
		50,001 +	9.30

The City of San Marcos is a member of the Hays County Public Utility Agency which is a joint venture between San Marcos, Kyle, Buda, and several regional water corporations who are working together to firm up future water supplies through the year 2060. The City of San Marcos' share of the total construction cost related to Phase 1 of the project is \$41.3 Million and construction is anticipated for the year 2020. The City is still exploring other water supply alternatives in hopes that this future expense can be reduced as much as possible.

The utility expects to undertake \$54.3 Million in system improvement projects through debt financing over the next five fiscal years. Staff recommends maintaining the cost allocation

reimbursement from the Water/ Wastewater Utility Fund to the Electric Utility Fund for the amount of \$550,000 related to the proportional use of the Meter Operations and Utility Business Office which are expensed within the Electric Utility Fund. In fiscal year 2014, the cost of the utility billing office which serves all utilities is \$2.5 Million.

Historically, the Water\Wastewater Utility paid a 9% franchise fee on Gross Water\Wastewater Revenue to the General Fund. A reduction from 9% to 7% over 4 years was adopted, and in fiscal year 2012 the percentage was reduced to 8.5%. In fiscal year 2013, the percentage was reduced to 7%, accomplishing the 4 year reduction in 2 years.

#### *Electric Utility Fund*

The City and LCRA executed an amended and restated Wholesale Power Agreement in March 2011. A provision in the agreement granted to the City a right and option to participate in ownership of any future generation capacity constructed by LCRA on a load proportional basis. LCRA has started construction on the Thomas C. Ferguson replacement plant project, creating the opportunity for the City to exercise this right and option. Staff researched the financial requirements and forecasted financial net revenue associated with the plant over the life cycle of the facility and presented information to the Council on the risk/benefit issues related to the option. Participation in ownership of the facility is forecasted to enhance revenue to the City Electric Utility and benefit the ratepayers. The City of San Marcos issued Electric Utility System Revenue Bonds in July 2013 totaling \$18.5 Million to finance this project.

The electric utility has experienced minimal rate pressures with rates being increased only three times since 1993 with the last increase in 2011. In the past few years the electric utility customers have increased significantly reflecting the growth in San Marcos with relatively little change in personnel levels. The cost of materials has increased steadily along with contracted services and personnel. In addition to the cost increases, the Utility is incorporating new financial policies recommended by Standards and Poor's during the last ratings review. The Utility participated in a ratings review before issuing revenue bonds for the funding of the Ferguson replacement power plant project. The review resulted in a rating of BBB+ which was lower than the prior rating of AA-. The recommended policy changes recommended by Standard and Poor's include maintaining sufficient operating revenues to have 1.2 times the debt payments remaining after covering all recurring operating expenses and having at least 60 days of operating reserves, including purchase power, in fund balance. Prior to this, times coverage had dipped slightly below 1.2 times in several years and the utility maintained at least 90 days of operating reserves but did not include purchased power in the calculation.

A rate study was performed in 2013 and the results presented to the Citizens Utility Advisory Board. The Board recommends a 4% increase in customer charges which will result in a 1.3% increase on the average residential customer's bill. This amount is required for fiscal year 2014 to improve this utility's financial performance and move towards meeting bond coverage targets and a revised operating reserve target. The Board also recommended the transfer of capital reserves back to the Operating Fund to help meet revised reserve targets.

Historically, the Electric Utility paid a 9% franchise fee on Gross Electric Revenue to the General Fund. A reduction from 9% to 7% over 4 years was adopted, and in FY 2012 the percentage was reduced to 8.5%. The transfer is budgeted at 7.5% for 2014 and should reach 7%

by the year 2015.

The utility expects to undertake \$21.6 million in system improvement projects through debt financing over the next five fiscal years.

#### *Drainage Utility Fund*

Adopted drainage projects for the next five years total \$11.1 million in the Drainage fund. A rate increase was avoided in fiscal year 2013 due to the deference of debt over the past two fiscal years. Council proposes a 5% increase (.34 cents on the average residential bill for the first year) each year for the next 3 years to adequately fund future needed projects which help protect the river and aquifer. Current operating revenues currently meet total operating expenses.

#### *Sales Tax Revenue Estimate*

The City's adopted Financial Policy utilizes conservative forecast guidelines for projecting budgetary sales tax estimates. The following illustration shows the actual percentage increase for the most recently completed fiscal year (2012).

FY 2011 Actual	FY 2012 Actual	Percentage Increase
\$19,854,00	\$21,080,000	6.17%

The current financial policy states that the estimated percentage increase in sales tax revenue may not exceed the actual percentage increase of the most recently completed fiscal year that resulted in a positive increase. The previous financial policy was revised in 2011 to account for those years when a decrease in sales tax occurs within the City, as was the case in 2009 when sales taxes decreased by 1.95%. Per the budget policy statement that was adopted by City Council, only a 3% increase over the estimated ending FY2013 sales tax projections of \$22,576,401 was used when estimating FY 2014 sales tax revenue.

Sales taxes represent 46.5% of the total General Fund revenues, the greatest single source of revenue for the General Fund. Any excess collection above the fiscal year 2013 estimate goes directly into General Fund balance. The City Council has entered into a performance based 380 economic development agreement with Creekside Square, Ltd, "Stone Creek Crossing" to rebate property and sales tax collections not to exceed \$4 million over a five year period. 2014 is the fourth year of the agreement. The City has other 380 economic development agreements with businesses including HEB, for construction of additional warehouse space and job creation and CTMC, for facility expansion and related job creation.

#### *Compensation Program*

During Fiscal Year 2012, the City of San Marcos underwent an extensive compensation and classification study performed by an independent human resource consulting firm. This analysis was layered with various levels of criteria including job descriptions, market variance, job classifications/grades as well as pay for performance, which is traditionally a goal of City Council. The results of that study showed that overall City of San Marcos non-civil service employees were paid close to market averages. Approximately fifty percent of City staff fell below market while fifty percent fell above market, thus making us competitive overall. The



fiscal year 2012 and 2013 compensation programs continued adjustments to those employees falling below market while still rewarding outstanding employees by funding a merit program at the same time. The fiscal year 2014 budget will continue each of these programs.

The following chart shows the cost of the compensation program by fund.

<b>COMPENSATION PROGRAM INCREASE ALLOCATION BY FUND</b>							
	2009*	2010*	2011*	2012**	2013**	2014**	
General Fund Non Civil Service	\$ 400,000	\$150,000	\$336,446	\$336,446	\$270,000	\$278,000	
General Fund Civil Service	275,000	328,000	328,000	328,000	74,300	128,000	
Water/ Wastewater	107,236	29,540	29,540	29,540	51,000	44,300	
Electric Utility	76,627	32,516	32,516	32,516	46,000	58,000	
Drainage	5,662	1,076	1,076	1,076	2,300	3,000	
Airport	933	1,100	1,100	1,100	0	0	
WIC	29,371	12,246	12,246	12,246	17,000	26,000	
Main Street	1,990	1,220	1,220	1,220	1,500	2,300	
Capital Improvements	0	4,348	4,348	4,348	18,500	24,500	
<b>TOTAL</b>	<b>\$896,819</b>	<b>\$562,057</b>	<b>\$746,492</b>	<b>\$746,492</b>	<b>\$480,060</b>	<b>\$564,100</b>	
*Increases given in October-12 months of expense				**Increases given in April-6 months of expense			

#### *New Personnel*

##### **GIS Manager**

The GIS Manager is responsible for managing the development, implementation and maintenance of a comprehensive City-wide Geographic Information System (GIS) program, City-wide training. The position is responsible for planning, system design, implementation, operation, maintenance, staff development, GIS Analyst workload, and related work.

##### **Database Manager**

The Database Manager is responsible for planning, developing, and maintain the client/server database environment. As the City brings on more data intensive programs, the management of the databases becomes critical for optimum performance.

##### **Athletic Supervisor**

The City has world class athletic facilities including the new Girl's Fast Pitch Complex opening Summer 2013. This position will open and close the facilities, supervise evening and weekend activities, set up equipment and maintain fields, document field activities and supervise umpires and score keepers.

##### **Code Compliance Officers**

In response to the recent community survey, Neighborhood Services recommends the addition of one full time and one part time code compliance officer. These officers will allow for more coverage of the City and increase enforcement and provide education with the new comprehensive master plan and smart code. The addition of the part time officer will allow for emphasis on a corridor beautification program.

**Police Officers**

The Police Department recommends an additional police officer in this year's budget in preparation for becoming a six district patrol city. Currently an additional police officer can be used to help offset the increase cost of overtime at the City by backfilling injured or absent police officers. The goal is to add one to two additional patrol officers per year for the next 3 years. In addition to this police officer, the Department recommends the addition of two downtown police officers. A greater police presence is required downtown due to increased traffic, overall increase in calls for service during the peak bar hours, and an emphasis on improving pedestrian safety due to recent auto-pedestrian collisions.

**Park Ranger**

City parks are enjoyed by many visitors year round. Additional park ranger presence is needed to help with increased enforcement requirements with new park rules. There is currently only one full time ranger on staff with multiple part time employees. This position will provide continuity on coverage in the growing park system and assists in providing year round service.

**911 Emergency Operator Supervisor**

The current call load is increasing with area growth and currently 911 supervisors act as dispatchers along with performing administrative responsibilities. The addition of a supervisor will help spread some of the administrative duties that are increasing due to call volume and training requirement and provide call coverage.

**911 Emergency Operators**

The addition of three emergency operators will make it possible to staff at needed levels and have a designated Fire/EMS operator. Average dispatch times are longer when a designated Fire/EMS operator is not staffed. The addition of these positions will also help relieve some of the overtime use to staff the EMS/Fire position.

**Drainage GIS/Technology Specialist**

The PT position will help document and work with compliance with the mandated MS4 program.

**Master Mechanic**

There are currently 521 diverse City fleet assets. The Fleet Services Section has four full-time service mechanics and one service person, a mechanic-to-unit ratio of 1:130.25. The addition of this new technician would reduce the ratio to 1:104. This position would reduce the City's outsourcing cost. The diversity of our fleet categories drives the need for broader technological skill sets from our mechanics.

**Meter Technician**

The transition to AMI has significantly reduced the man-hours required for manual meter reading. However, the added responsibility for residential water meters, annual system growth, and new AMI technology result in an effective increase in workload. Duties for this position include: installation, replacement and maintenance of electric and water meters, troubleshooting Advanced Metering Infrastructure (AMI), and performing customer connects and disconnects. This position will be partially funded by amounts in contracted services used to pay for a

temporary position.

### *Operating Expenses*

The budget policy limited operating expenses for departments to a maximum increase of \$234,000 in General Fund, \$102,000 in Water and \$86,000 in Electric unless mandated due to contractual requirements, consumer price indexes and fuel adjustments and incremental increases were not given all departments. Budget requests were made by each department for the additional funding, prioritized, and vetted by the City Manager and Finance Director. During the budget workshops, City Council added an additional \$1.4 million in recurring expenses and \$800,000 in one-time expenses to the general fund budget.

### *Cash Funded Capital Maintenance*

The fiscal year 2014 budget continues to allocate amounts into the Cash-Financed Capital Funds for Information Technology, Streets Rehabilitation, Parks Improvements, and Facility Improvements. These funds will be used to finance capital projects in these areas through cash funds instead of bond funding and will be replenished yearly through end of year's savings and excess revenues, if available.

The Cash-Financed Capital Funds provide a funding source for capital projects such as:

- Non-routine infrastructure improvements
- Continuing Technology infrastructure upgrades and improvements
- Street rehabilitation and maintenance projects
- Park improvements, rehabilitation, and acquisition

The capital funds are below along with other one-time expenses:

• Future Municipal Building Renovation	\$500,000
• Comprehensive Plan Implementation	\$150,000
• Routine Capital Outlay-Parks	\$ 30,000
• Routine Capital Outlay-Police	\$ 30,000
• Routine Capital Outlay-Fire	\$ 30,000
• Sales Tax Rebates	\$900,000
• Capital Outlay	\$900,000
• Building Capital Maintenance	\$200,000
• Parks Capital Maintenance	\$200,000
• Technology Capital Maintenance	\$200,000
• Streets Capital Maintenance	\$300,000
• Sidewalks Maintenance	\$200,000

## External Programs

### *Hotel Occupancy Tax Fund*

In Fiscal Year 2008, voters adopted a 2% venue tax to be implemented in the Hotel/Motel Fund to help offset debt payments associated with the Conference Center. The cumulative reserve for the Conference Center currently stands at \$490,700. All agencies requesting HOT Tax Funding have been asked to develop a zero based budget that would not only outline their goals and



objectives for the new year but would also help pinpoint exactly how they met the guidelines associated with hotel/motel funding.

At the Budget Workshop held July 18, 2013, the City Council gave direction to fund the amounts requested along with additional programs for airport branding/wayfinding, city-wide mural program, and city wayfinding.

A summary of the total amount of expenses adopted for funding is provided below:

• CVB	\$ 1,013,650
• Tanger Outlet Mall	\$ 150,000
• Arts Commission	\$ 100,000
• Main Street	\$ 234,553
• Tourist Account	\$ 5,000
• Building Maint Conference Ctr	\$ 32,000
• Downtown Marketing Coop	\$ 75,000
• Transportation	\$ 10,000
• Airport Branding/Wayfinding	\$ 130,000
• Mural Funding	\$ 30,000
• Citywide Wayfinding	<u>\$ 250,000</u>
Total of Requests	\$ 2,030,203

Revenues collected from the Embassy Suites Hotel along with the 2% venue tax are restricted for the debt service related to the City's Conference Center which opened November 2009. Hotel unrestricted revenues are budgeted at \$1,600,800 in 2014, an increase over 2013 amounts.

#### *Social Services*

City Council budgeted social service program funding for fiscal year 2014 at \$410,000, a 2% increase over FY13. The Human Services Advisory Board (HSAB) is tasked with developing a recommendation for distributing the social service program allotment to the various social service agencies operating within San Marcos. The HSAB implemented an appeals process in Fiscal Year 2007. Funding was reduced by 10% in 2012 to fund additional, ongoing street maintenance that was needed within the City.

#### *Miscellaneous Issues*

This budget includes a funding appropriation of \$360,000 for economic development and small business development in fiscal year 2014, which is funded from the Electric Utility.

## Budget Overview

The adopted budget of \$166,738,822 is an increase of \$5.9 million or 3.47% from the adopted fiscal year 2013 budget. Of this increase, \$5.2 million is related to recurring expenses. Increases in recurring expenses are attributable to numerous issues related to contract obligations in water and electric supply agreements, CPI adjustments to existing contracts, commitments to adopted merit increases and additional adopted personnel as well as debt service increases. The remainder is related to one-time expenses included in the budget.

## 2013/2014 Annual Budget Revenue Summary

	FY 2013 Original Budget	FY 2014 Adopted Budget	Dollar Change	Percent Change
General Fund	46,796,793	50,130,796	3,334,003	7.12%
Debt Service Fund	12,676,563	13,220,923	544,360	4.29%
Special Revenue Funds	5,647,010	6,420,293	773,283	13.69%
Permanent Funds	33,500	15,000	(18,500)	-55.22%
Capital Improvement Funds	1,800,000	1,427,000	(373,000)	-20.72%
Proprietary Funds	93,100,007	93,982,567	882,560	0.95%
Total	160,053,873	165,196,579	5,142,706	3.21%

## Fund Balances

A healthy fund balance represents sound fiscal management and measures our capacity to sustain current and future operations. Overall, the budget will bring our fund balances to a total of \$45.7 Million, or 27.4% of total expenses. The percentage in 2013 was 26.2%. The increase in Fund Balance is primarily due to the policy change in the Electric Utility to move from including 90 days of operating expenses excluding purchase power in reserves to 60 days of operating expenses including purchase power in reserves. The budget continues our commitment of maintaining appropriate fund balances while meeting City Council priorities. These fund balances can be used toward:

- One-time emergency expenses
- Counter-cyclical reserves to minimize the effects of an economic downturn
- Ensuring financial security in the event of a disaster
- Bond rating and creditworthy assessments
- Other one-time expenses such as economic development incentives

## 2013/2014 Annual Budget Fund Balance Summary

	Actual FY 2011-12	Approved FY 2012-13	Revised FY 2012-13	Adopted FY 2013-14
Beginning Fund Balance	47,435,833	42,661,839	42,912,030	47,199,731
Total Revenues	152,033,402	160,053,873	162,295,120	165,196,579
Total Funds Available	199,469,235	202,715,712	205,207,150	212,396,310
Total Expenses	156,557,205	160,596,833	158,007,419	166,738,821
Ending Fund Balance	42,912,030	42,118,879	47,199,731	45,657,489
Percentage	27.41%	26.23%	29.87%	27.38%

# The General Fund

The General Fund is the primary operating fund for the City. It is viewed as the general government fund and accounts for most of the City's financial resources, except for resources required to be accounted for in other funds.

## Revenues

Revenue forecasting is a complex and difficult task that involves collecting historical data, researching economic data, and formulating forecasting assumptions. At a minimum, ten years of historical data are compiled and analyzed as part of the forecasting procedure. Qualitative and quantitative forecasting techniques such as consensus forecasting, expert forecasting and trend analysis are utilized when preparing revenue estimates. In some cases, more than one technique is used to predict revenues for the next fiscal year. Expert forecasting is perhaps the most useful technique because it relies on extensive technical knowledge of the economic activity that generates the revenue and is sensitive to changes in the national, regional, and local economies.

This method is quite useful for the City because a significant amount of our sales tax base is generated through retail sales from the Prime and Tanger Outlet Malls. The General Fund receives revenues from a variety of sources, including taxes, licenses and permits, fines and penalties, interest income, other agencies, service fees, and transfers for indirect costs. Revenue projections are based on a variety of factors such as the economy, historical collections, known changes that will occur, and growth factors. In all events, conservative estimates are used.

### 2013/2014 Annual Budget General Fund Revenue Summary

	Actual FY 2011-2012	Revised FY 2012-13	Adopted FY 2013-14	Percent of Total
Ad Valorem Tax	6,090,756	7,560,826	8,319,089	16.59%
Sales Tax	21,079,582	22,616,401	23,294,893	46.47%
Franchise Fees - City	6,306,742	5,848,233	5,951,259	11.87%
Franchise Fees - Other	995,085	1,430,083	1,457,604	2.91%
Other Taxes	441,067	490,108	520,105	1.04%
Licenses and Permits	959,898	1,881,000	1,706,648	3.40%
Fines and Penalties	1,474,138	1,625,767	1,778,459	3.55%
Interest Income	56,529	61,000	61,000	0.12%
Cultural and Recreational	720,892	874,929	875,851	1.75%
Other Agencies	392,014	423,028	432,119	0.86%
Current Services	173,291	320,858	374,067	0.75%
Other Revenue	695,309	829,116	856,834	1.71%
Reimbursements from Other Funds	4,530,164	4,320,089	4,502,868	8.98%
Total	43,915,466	48,281,439	50,130,796	100.00%

#### Ad Valorem Tax

In the budget, property taxes represent 16.6% of total General Fund revenue. Property taxes are

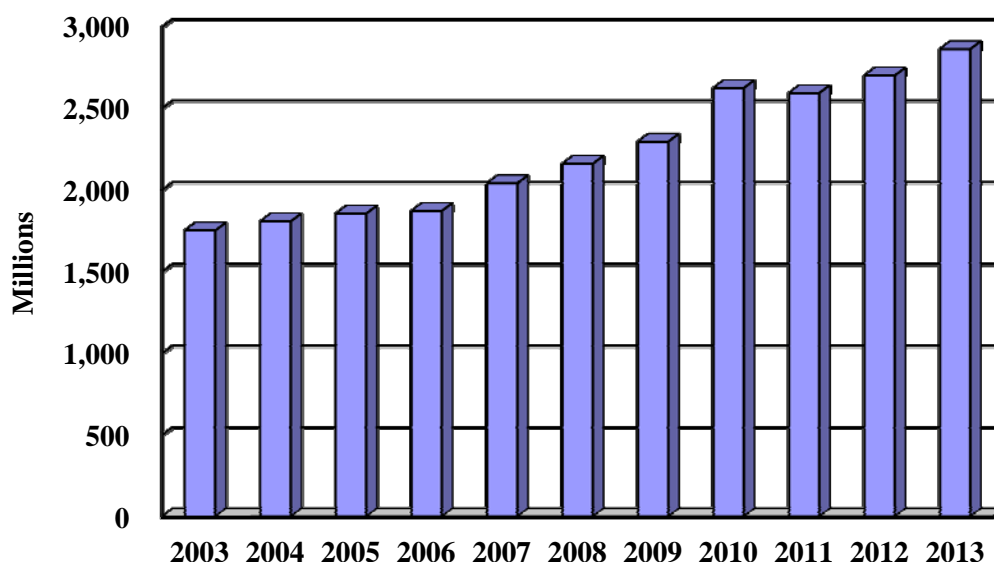
based on the assessed value of land, buildings and structures in the City as appraised by the Hays, Guadalupe, and Caldwell County Appraisal Districts. Certified assessed values in San Marcos are reported at \$3,057,698,401 an increase of 6.84% above the previous tax year assessed values. A 98.0% current tax collection rate and a 2.0% delinquent tax collection rate are assumed for the budget. Revenue forecasting techniques are not used with the ad valorem tax, as the revenue is relatively simple to calculate. The calculation for ad valorem tax revenue is based on the certified assessed value using the tax rate.

The adopted property tax rate for 2014 is at 53.02 cents per \$100 valuation, the same as the current rate. The operations and maintenance tax rate will pay operations and maintenance (O&M) costs in the General Fund, producing revenues of \$8,152,707. The debt service rate is allocated to repay tax supported debt in the Debt Service Fund. The debt service revenue of \$7,734,971 will be used to pay long-term debt. One-cent of the property tax rate will generate \$305,770 in revenue.

Historically, property taxes represent a relatively stable source of revenue for the City. In general, property tax revenues tend to increase and are not subject to dramatic shifts in the economy. There was a slight decline in 2011 of 1.2%. The City's property tax base has grown consistently since the decline in 2011 and due to the current economic climate this trend should continue.

#### 10-Year Appraisal Roll History (Property Tax Year)

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#### Sales Taxes

Sales taxes represent 46.5% of total General Fund revenue projected for fiscal year 2014. Sales tax receipts are the largest single revenue source supporting general governmental services in San Marcos. Consistent retail sales have kept this revenue stream steady for the past several years. It is important to note that sales tax revenues are a volatile funding source and are subject to shifts in local, state and national economies. Our reliance on this revenue source is approached with caution.

We have taken a very conservative approach and have estimated a total of \$23,294,893 in 2014. Sales tax collections are projected at a 3% increase from the estimated FY 2013 ending sales tax collections. Any collections in excess of our estimate will go directly into fund balance.

The City of San Marcos collects one and one-half cents on every dollar spent on taxable goods and services within the City limits. The State of Texas allows home rule cities like San Marcos to adopt a one-cent sales tax to support general governmental services. Local voters authorized another half-cent in 1987 dedicated solely to the reduction of property taxes. The one and one half cents collected by the City represents the maximum we may adopt.

10-Year Sales Tax Collection History			
Fiscal Year	Annual Collection	Percentage Increase	
2004	13,392,833	7.8	%
2005	14,037,500	4.8	%
2006	16,232,402	15.6	%
2007	17,405,977	7.2	%
2008	18,347,135	5.4	%
2009	17,989,392	-1.9	%
2010	18,398,707	2.3	%
2011	19,854,399	7.9	%
2012	20,688,357	4.2	%
*2013	22,616,401	9.3	%

\*Estimated

The half-cent sales tax alone is expected to generate \$7,764,964 in the next fiscal year, a sum that is equivalent to 24.4 cents on the property tax rate. Without the half-cent sales tax dedicated to property tax reduction, the City's ad valorem tax rate would have to be 25.4 cents more, or 78.42 cents per \$100 of assessed value, to support the programs and services provided to San Marcos residents. Sales tax revenue, much of it generated by tourists and non-residents, represent significant savings to property taxpayers in San Marcos. Sales taxes are a primary source of funds for many vital services ranging from police and fire protection, to parks and recreation, library, environmental services, planning, and much more. The reliance on sales tax revenues requires vigilant monitoring of our revenue sources to assure they will keep pace with the demands and the rising costs of operating a complex municipal government. In 2011, City Council entered into a performance-based 380 economic development agreement with Creekside Square, Ltd, "Stone Creek Crossing" to rebate a portion of sales and property taxes collected, up to \$4 million, over a five year period.

#### Franchise Fees

The General Fund receives revenues from franchise fees paid by public and private utilities which use City streets, alleys and rights-of-way for their utility lines and mains. Franchise revenues are budgeted at \$7.4 million, or 14.8% of total General Fund revenues. The majority of this revenue source, \$6.1 million, is generated through electric, water and wastewater utility franchise fees paid from City-owned utilities. Historically, the City of San Marcos has assessed a 9% franchise fee on gross water, wastewater and electric utility revenue. This budget incorporates the third year of a plan which lowers franchise fee transfers to 7% over a 4 year period. In 2014, the franchise fee transfer is 7.5% of Electric Revenues and 7% of



Water/Wastewater Revenues. The goal of to 7% in Water/Wastewater was achieved in fiscal year 2013, two years ahead of schedule. The move to lower franchise fees helps reduce some pressure on the utility rates in future years.

The remaining portion of franchise fees, \$1.46 million, is collected from telephone, cable and gas utility companies operating within the jurisdictional limits of the City. These smaller franchise fees are estimated through the conservative forecasting technique. This conventional technique assumes that historic collections will remain constant and that the revenue source is stable. Several outside entity franchise agreements were renegotiated in 2010 and several more agreements expire in 2013. City staff recently renegotiated the Pedernales Electric Coop Franchise fee resulting in a 2.5% increase of the existing fee or approximately an additional \$190,000 per year. City staff will be examining other providers to ensure that all agreements are consistent and in the best interest of the City.

#### Licenses and Permits

Licenses and permits represent the various fees collected for such activities as construction, plumbing, electrical, development and food service operation. Various permits such as building, mechanical, plumbing, zoning, site development, food handler, moving and alarm permits are required for business operation. These monies are used to fund the operating costs of functions associated with enforcing codes and building regulations.

The following table depicts building permit growth over the last ten years.

10-Year Building Permit History			
Fiscal Year	Building Permit Market Value	Percentage Increase/Decrease	
2003	58,754,322	-55.50	%
2004	68,357,560	16.3	%
2005	129,492,718	89.4	%
2006	151,000,000	14.2	%
2007	158,000,000	4.6	%
2008	118,191,573	-.25	%
2009	100,359,676	-15	%
2010	101,361,719	1.0	%
2011	60,605,436	-40.2	%
2012	90,283,488	49.0	%

The fiscal year 2014 estimated revenue from licenses and permits is \$1.71 million or 3.4% of total General Fund revenues. This amount is consistent with the previous budget and reflects a conservative estimate of the commercial and residential development occurring within the City. In fiscal year 2013 new fee structures were adopted by City Council that increases the fees associated with issuing development permits in San Marcos. Projections are based on an assessment of development trends in the area.

### Fines and Penalties

Revenues from fines and penalties for fiscal year 2014 are estimated at \$1.78 million, or 3.6% of total General Fund revenues. The City once again participated in the regional warrant round-up in March 2013. Eighteen regional courts participate in the warrant round-up which gains tremendous media coverage leading to the actual round-up. In 2006, a Deputy Marshal position was added to improve the professionalism of the court operations and to further increase our collection rate and in 2010, an additional part-time Deputy Marshal position was added to further improve the City's collection efforts. In 2013, the Municipal Court requested proposals for collection services to aid in collecting revenue due the courts. This possible additional collections revenue is not included in the fiscal year 2014 budget but the Court expects to see and increase due to current and delinquent collections.

### Interest Income

Total revenues from interest for fiscal year 2014 are estimated at \$61,000 or .12% of total General Fund revenues. Anticipated interest earnings are based on market projections of interest rates, which have been at historic low rates over the past 48 months. The current rate of return is approximately 0.25%. Some funds are invested over longer periods for a higher return and in the current fiscal year, the Investment Policy was modified to allow for 5-year investments for Reserve Funds.

### Cultural and Recreational

Total revenues from cultural and recreational services for fiscal year 2014 are estimated at \$875,851 or 1.75% of total General Fund revenues. Cultural and recreational revenue sources include library fees, and other various fees and service charges from Parks and Recreation programs and Activity Center usage fees. The program fees and service charges are dependent upon usage of City facilities and program attendance. The City operates a wide variety of recreational programs throughout the year. The City has entered into revenue participation contracts with fitness service providers that give the City 30% of gross revenues from various fitness courses taught at the Activity Center. Included in these fees is the Hays County contribution of \$80,000 per year that helps in the funding of the City Library. In fiscal year 2013 new fees were adopted by City Council that increased some of the fees charged in the library, activity center, and for the parks and recreation programs.

### Revenue from Other Agencies

Revenue from other agencies includes reimbursements from other governmental agencies for various services performed by the City. These services include providing security officers at the local school district and habitat conservation research. Total revenue for fiscal year 2014 is estimated at \$432,119, or .86% of total General Fund revenues. The City and SMCISD are parties to a contract that calls for the school district to reimburse the City for 50% of the annual salaries and benefit costs for providing four uniformed officers within the school system. Another significant portion of this revenue source is a reimbursement received from Texas State University-San Marcos. The University reimburses the City 50% of the cost of salary and benefits for our Habitat Conservation position. Also, the City of Kyle and Hays County participate in the City's Animal Shelter funding each year. That contribution commitment is set at \$209,376 in 2014.

### Charges for Current Services

Total revenue from current services is estimated at \$374,067 or .75% of General Fund revenues for fiscal year 2014. Revenues within this category include animal shelter charges, birth and death certificate fees, passport fees, various fees assessed through the Police Department such as accident report fees and new revenue for Fire Revenue Rescue. The Fire Revenue rescue would collect fees for emergency calls involving non-citizens that require Fire Department response such as house fires and vehicle collisions. Revenue projections are based on historical collection data with larger increases in the shelter adoption due to new fees put in place in fiscal year 2013 and the new fire department revenue

### Other Revenues

The General Fund receives revenues from a variety of other sources that do not meet the classification requirements of other categories. These revenues include sales of maps and ordinance copies, insufficient funds service charges, rebates generated from the purchase card program and sales tax discounts. These revenue sources are projected at \$856,834 or 1.71% of total general fund revenue, for the next fiscal year. Revenue assumptions for this category are based on historical collection data.

### Reimbursements from Other Funds and Operating Transfers

The General Fund bears the costs for administrative services such as legal, human resources, purchasing, finance, administration, information technology, and building and equipment usage. These costs are reviewed and calculated annually by an independent firm, which then recommends the reimbursements assigned to each fund. Reimbursements from other funds represent \$4.5 million, or 8.9% of total General Fund revenues.

## Expenditures

The General Fund is the primary operating fund for city government. Several internal service departments, including City Manager's Office, Legal, City Clerk, Finance, Human Resources, and Technology Services, have costs allocated among the General Fund, Enterprise Funds and Special Revenue Funds, reflecting the cost of providing these services. Total General Fund expenditures for fiscal year 2014 are budgeted at \$52,534,337 a 11.9% increase from the previously amended FY 2014 budget. General Fund departments include:

- **General Government** (City Manager, City Clerk, and Legal)
- **Human Resources**
- **Finance**
- **Technology Services**
- **Municipal Court**
- **Development Services** (DS Admin, Planning, Permit Center, GIS, Inspections)
- **Fire Services**
- **Police Services** (Administration and Operations)
- **Capital Improvement Department**
- **Community Services** (CS Admin, Environmental Health, Animal Services, Animal Shelter, Library, Parks and Recreation, Activity Center, Grounds and Maintenance, Fleet,

- PARD Contracts, Park Rangers, and Neighborhood Services)
- **Public Services** (Transportation Admin, Traffic Control, and Streets)
- **General Services** (Social Services and Special Services)

## 2013/2014 Annual Budget

### General Fund Expenditure Summary by Department

	Actual FY 2011-2012	Revised FY 2012-13	Adopted FY 2013-14	Percent of Total
General Government	2,374,111	2,432,292	2,752,987	5.24%
Human Resources	901,046	1,044,912	958,983	1.83%
Finance	1,181,264	1,386,307	1,339,408	2.55%
Municipal Court	676,466	702,184	733,587	1.40%
Technology Services	987,701	1,187,195	1,411,899	2.69%
Development Services	1,693,047	2,008,700	2,146,117	4.09%
Capital Improvements	270,574	323,419	742,919	1.41%
Fire Services	6,179,942	6,526,806	6,998,898	13.32%
Police Services	12,029,054	12,315,336	13,273,726	25.27%
Public Services	2,585,067	2,915,062	3,297,509	6.28%
Community Services	7,875,799	8,473,055	9,192,506	17.50%
General Services	6,050,895	7,291,218	9,685,797	18.44%
Total	42,804,965	46,606,486	52,534,337	100.00%

## Fund Balance

Each fund maintains a fund balance that is available to cover operating expenses in the event of revenue shortfalls or other unforeseen events. The anticipated General Fund balance at the end of fiscal year 2014 is \$14.2 million or 29.97% of expenditures. This large fund balance represents our commitment to using best business practices and conservative revenue estimates.

## The Debt Service Fund

The Debt Service Fund is used to account for the debt service portion of property tax revenues received. Debt service taxes are specifically assessed for the payment of general long-term debt principal and interest. The use of a separate fund ensures that debt service tax revenues are not commingled with other revenues and not used for any purpose other than debt repayment. Debt limits regarding general obligation debt can be found within the City's Financial Policy in this document.

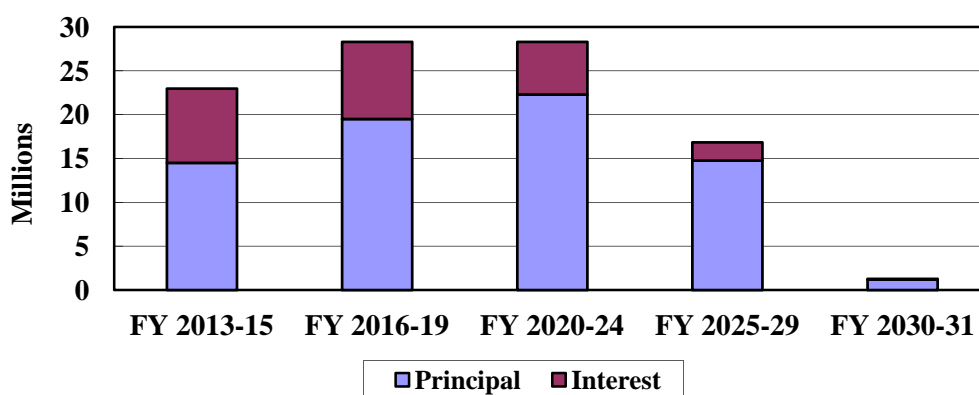
### *Revenues and Expenditures*

Ad valorem (property) taxes provide the main revenue source for the Debt Service Fund. Of the total anticipated property tax collections, 48.69% of the revenue is allocated to debt service, while the remaining portion of 51.31% pays for operations and maintenance (O&M). This

budget further reduces the debt percentage below 50% from a high of 60% in 2011. The deferment of a debt issue in 2011 and 2012 along with constraining the 2013 debt issuance to \$4 million allowed this reduction to occur.

In the new fiscal year, \$0.2581 of the \$0.5302 property tax rate is dedicated to debt repayment. Principal and interest payments are budgeted at \$12.70 million. The City's total General Obligation outstanding principal debt is \$70,580,000 as of September 30, 2013, including voter-authorized bond programs in elections held in 1998 and 2005, and bond refinancing in 2009, 2010, 2012, and 2013. This is a reduction of \$1.5 Million over last fiscal year. Maturity dates for individual bond issues are scheduled annually through 2032.

### 20-Year Principal and Interest Payment Schedule



The types of projects financed through long-term general obligation debt include major street projects, public safety facilities and equipment, library, parks and recreational facilities. Debt payments for revenue bonds which finance water, wastewater, electric and drainage projects are repaid separately through those respective enterprise funds.

## Special Revenue Funds

Special revenue funds are used to account for the proceeds of certain specific revenue sources that are legally restricted to expenditures for specified purposes. The City utilizes this type of fund to account for revenues such as hotel occupancy tax, grants, special fines authorized by the State, and forfeiture revenue from seized assets.

## Municipal Court Technology Fund

In its 1999 legislative session, the Texas Legislature established the Municipal Court Technology Fund through Senate Bill 601 to provide a funding source to local municipal courts for future technological enhancements to their respective court systems. In response, the City of San Marcos established the Municipal Court Technology Fund to provide budgeting and accountability for the funds received through the collection of the technology fee. The revenues collected are legally restricted for making technological enhancements to the Municipal Court, which may include computer systems, networks, hardware, software, imaging systems, electronic kiosks, electronic ticket writers or docket management systems. Revenue for fiscal



year 2014 is projected at \$34,000. Revenue estimates are based on historical trend information and follow the same assumptions as Fines & Penalties revenues within the General Fund. Expenditures for technology improvements are estimated at \$30,000.

## Seized Assets Fund

This fund, established in 2001, provides budgeting and accountability for revenues collected from the sale of forfeited and seized assets belonging to various criminals engaged in certain illegal activities. Revenues from these seized assets are used to fund various technology improvements in our Police Department. In fiscal year 2014 these revenues are projected at \$5,000. Projections are based on historical collection assumptions. Expenditures for this fund include the annual audit of this fund and specific police projects and enhancements.

## Hotel Occupancy Tax Fund

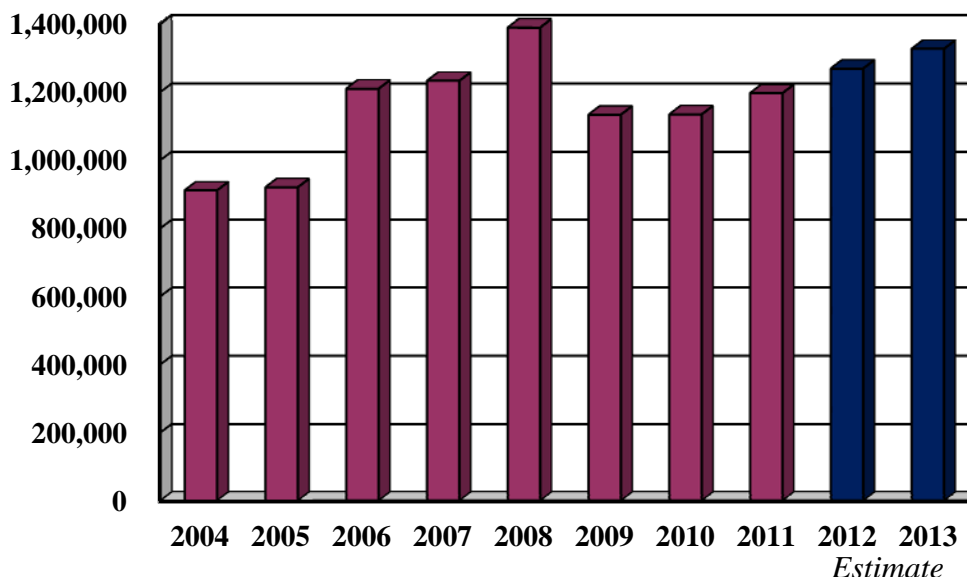
The Hotel Occupancy Tax Fund is used to account for a local bed tax of 7%. During fiscal year 2008, San Marcos residents approved an additional Venue Tax of 2% to pay for the debt related to the City's Conference Center. Tax monies collected are used for tourist development activities in accordance with State law.

### *Revenues*

The 9% occupancy tax is charged to occupants of rooms rented from hotels, motels and inns located in the City. The tax is collected by owners of each facility and is remitted to the City at the end of each fiscal quarter. Hotel Tax receipts received from the new Embassy Suites Hotel are restricted solely for the repayment of conference center debt. Unrestricted occupancy tax revenues are budgeted at \$1.6 million which is an increase of \$64,540 from the anticipated 2013 revenue. The Embassy Suites is projected to produce an additional \$9,000 in Hotel/Motel Tax revenue in 2014 than it did in 2013.

**10-Year Hotel Occupancy Tax Collection History (Fiscal Year)**

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### *Expenditures*

The Hotel Occupancy Tax Fund supports tourist development activities, downtown revitalization and the arts. The following table depicts the revenue distribution made from hotel occupancy taxes. The budgets for the Main Street Program and the Council Tourism Account are not adjusted for increases in Hotel Occupancy Tax revenues as are other categories.

<b>Program</b>	<b>FY 2014 Adopted</b>	<b>FY 2014 Adopted</b>	<b>Percentage Change</b>
Convention & Visitors Bureau	1,013,650	1,013,650	0.0%
Arts Commission	100,000	100,000	0.0%
Main Street Program	236,625	234,925	5.8%
Tanger Marketing Program	100,000	150,000	0.7%
Conference Building Repairs	32,000	32,000	0.0%
Tourist Account	5,000	5,000	0.0%
Downtown Marketing Coop	25,000	75,000	200.0%
Airport Branding/Wayfinding	0	130,000	N/A
Mural Funding	0	30,000	N/A
City Wayfinding	0	250,000	N/A
Transportation	10,000	10,000	0.0%
<b>TOTAL</b>	<b>1,522,275</b>	<b>2,030,575</b>	<b>33.4%</b>

### **Community Development Block Grant Program Fund**

In fiscal year 1994, the United States Department of Housing and Urban Development designated the City of San Marcos as an Entitlement City for the Community Development Block Grant (CDBG). The program is designed to eliminate slum and blight conditions and to serve the needs of low to moderate-income residents. Funding for fiscal year 2014 totals \$513,665, a decrease of \$58,912 from fiscal year 2013. City Council held a special workshop to appropriate the CDBG monies based on an estimated funding amount. The amount awarded was less than originally estimated. The difference of \$60,000 was funded by funds from the general fund.

### **Women, Infants and Children (WIC) Program Fund**

The Women, Infants and Children Program provides nutritional food supplements, nutritional counseling, clinical assessments, and education to pregnant women, breast-feeding mothers, infants and children up to five years of age. The City of San Marcos operates a five-county regional WIC program that is funded through the Texas Department of Health and Human Services and the United States Department of Agriculture. The budget of \$1,998,528 will provide nutritional food supplements, nutritional counseling, clinical assessments, and education to pregnant women, breast-feeding mothers, infants and children up to five years of age who live in Hays, Caldwell, Comal and Guadalupe Counties. San Marcos is unique in being a

municipality in Texas that administers a multi-county regional WIC program. The entire program is reimbursed with state and federal funds.

## Other Special Revenue Funds

The Cemetery Operations Fund provides for maintenance and upkeep of the historic San Marcos City Cemetery. The Cemetery Operations Fund, with a budget of \$162,855 provides for maintenance of the historic San Marcos City Cemetery. The General Fund transfer is the largest source of Cemetery Operations Fund revenue. Revenues such as burial permits, monument permits, and cemetery lot sales are calculated based on the current fees and the annual estimated number of sales. The transfer from the General Fund in fiscal year 2014 is \$86,061.

The Municipal Court Juvenile Fee was established in 2009. This sole use of this fund is to establish a funding source for a Juvenile Case Manager position, which is now being budgeted as a full-time position. The revenue for this fund is estimated at \$41,000 in 2014.

The Municipal Court Security Fee was established to help enhance security within municipal courts. This sole use of this fund is to enhance security within the court operations. The revenue for this fund is estimated at \$26,000 in 2014.

The Tax Increment Investment Zone #2 Blanco Vista Development Fund was established in 2010. This fund tracks property tax revenues which are specifically restricted for the repayment of debt to the developers of the Yarrington Road Overpass. The restricted property tax revenues are estimated to be \$290,622.

The Tax Increment Investment Zone #3 Conference Center Fund was established in 2010. This fund tracks property tax revenues which are specifically restricted for the repayment of debt related to the building of the City of San Marcos Conference Center. The restricted property tax revenues are estimated to be \$228,484.

The Tax Increment Investment Zone #5 Downtown Fund was established in 2012. This fund tracks property tax revenues which would be a dedicated source of sustainable funding for downtown improvements in support of the adopted Downtown Master Plan. The restricted property tax revenues are estimated to be \$32,923.

## Capital Improvements Fund

The Capital Improvements Fund was established during the realignment of the organization in October of 2009. The primary objective of this department was to streamline the capital improvement process in order to ensure that projects were completed in a timely manner thus reducing unnecessary expenses related to delayed projects. Salaries related to CIP staff are charged directly to CIP Bond Funds or Capital Improvement Projects in relation to the completion of streets and drainage projects, water/wastewater projects, and electric projects. Many of the project management duties were outsourced to outside firms. In 2012, the City changed this policy and began moving the CIP project management back to City employees and moving operating expenses from bond funding to directly charging the expenses to the City's General Fund. Fiscal year 2014 is the third year of a six year planned transition from bond to

general fund operating funding.

The Capital Improvements Department operating expenses of \$1,140,000 are split between three different funds including General Capital Projects, Water/Wastewater Capital Projects and Drainage Capital Projects. In fiscal year 2014, \$400,000 of expense is moved from the bond funded Capital Improvement Department into the General Fund budget

## Enterprise Funds

Enterprise funds are used to account for governmental activities that are similar to those found in private businesses. The major revenue source for these funds is the revenue generated from customers who receive the services provided. Revenues generated through the rates pay the operating costs and debt retirement for these funds.

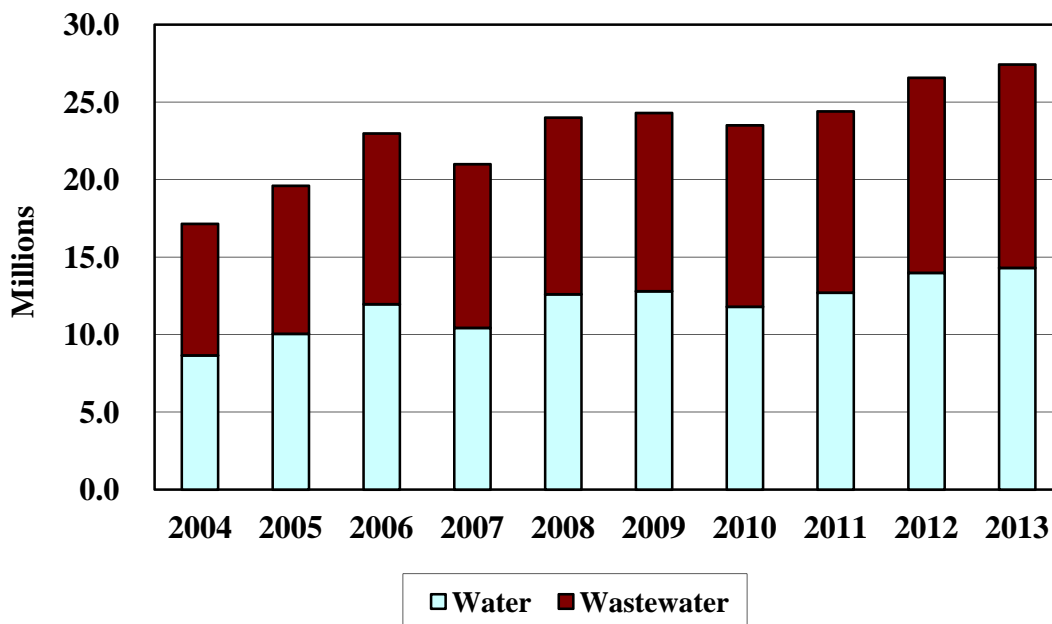
### Water and Wastewater Utility Fund

The City of San Marcos operates a superior water production, distribution and wastewater collection and treatment system for the community. This fund is used to account for the revenues and expenses of this utility system.

#### *Revenues*

The Water/Wastewater Utility Fund receives revenue from residential, multi-family and commercial customers based on their monthly water consumption. San Marcos water and wastewater rates are provided in detail within the Miscellaneous and Statistical section of the budget.

**10-Year Water/Wastewater Service Revenue History (Fiscal Year)**



Revenue projections for water and wastewater revenues are based on factors such as historical collections, known changes that will occur, system growth factors and weather predictions. Projected revenues from all sources are budgeted at \$31.7 million for Fiscal Year 2014. Revenues from water service are estimated at \$14.9 million and wastewater revenues are estimated at \$13.5 million. Other revenue sources include sales of effluent, pretreatment charges, wheeling sales, service and connection charges, and interest income.

Prior to Fiscal Year 2012, there had not been a rate increase since fiscal year 2007. The City implemented winter averaging in early 2008. The City of San Marcos completed a Water/Wastewater Rate Study and the results showed the need for an 3% increase in water rates and a 2.5% increase in wastewater rates in both fiscal year 2012 and 2013.

A Water/Wastewater Rate Study has been preformed every year for the last several years including in 2013. The Citizens Utility Advisory Board was presented with several scenarios and decided to made changes to the rate structures instead of solely increasing rates. The resulting rate structure emphasizes conservation with charges beginning at the first gallon used and modifications to the tiers to more closely resemble non irrigation usage in the lower levels.

### 2013/2014 Annual Budget Water/ Wastewater Utility Fund Revenue Summary

	Actual FY 2011-2012	Revised FY 2012-13	Adopted FY 2013-14	Percent of Total
Water Service	13,378,574	14,312,400	14,948,307	47.12%
Wastewater Service	12,648,683	13,133,040	13,532,583	42.65%
Effluent Sales	233,120	229,085	231,376	0.73%
Pretreatment Charges	371,918	372,952	376,681	1.19%
Interest Income	76,547	79,000	79,000	0.25%
Penalties	358,096	341,303	344,716	1.09%
Service Charges	87,346	83,160	83,918	0.26%
Connection Charges	85,070	77,229	78,001	0.25%
Debt Service Reimbursement	1,054,461	858,084	858,234	2.71%
Other Revenue	1,117,748	939,018	1,194,344	3.76%
Total	29,411,564	30,425,271	31,727,160	100.00%

### *Expenses*

The Water and Wastewater Fund supports several divisions, including:

- Wastewater Collection
- Water Quality Services
- Water Distribution Maintenance
- Water Conservation
- Water/ Wastewater Administration

The fiscal year 2014 appropriations for the Water/ Wastewater Utility Fund operating and capital expenditures are \$31.7 million, an increase of \$1.22 million or 4.0% over the fiscal year 2013



approved budget. The majority of this increase is due to contractual agreements with OMI and GBRA to operate the processing plants and the transfer of cash into Capital Reserves.

The Hays County Public Utility Agency is a joint venture between San Marcos, Kyle, Buda, and some regional water corporations to firm up future water supplies through the year 2060. The City of San Marcos share of the total construction cost related to Phase 1 of the project is estimated at \$41.3 Million and is anticipated for the year 2025. The City is still exploring water supply alternatives in hopes that this future expense can be reduced as much as possible. The City has set aside approximately \$10.9 Million in cash reserves to help offset a portion of the future infrastructure costs related to this project.

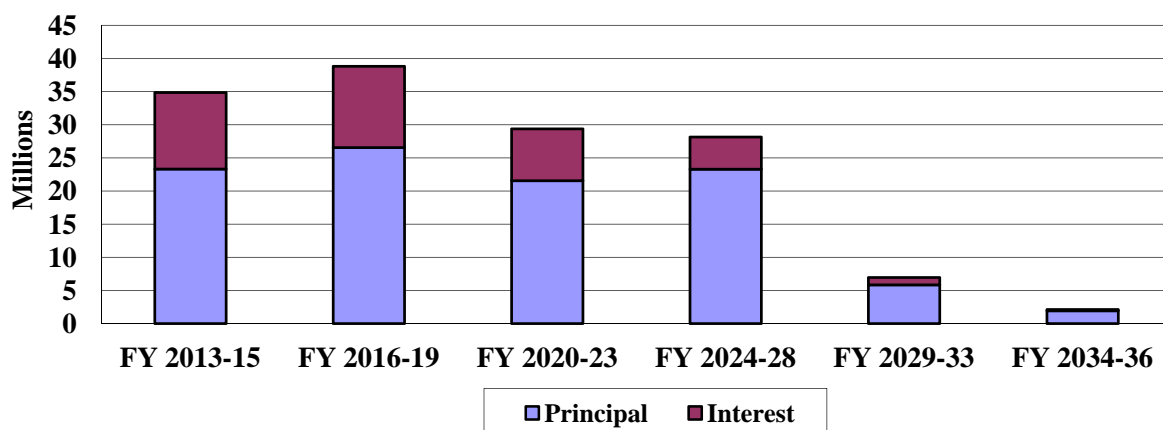
2013/2014 Annual Budget  
Water/ Wastewater Utility Fund Expense Summary by Category

	Actual FY 2011-2012	Revised FY 2012-13	Adopted FY 2013-14	Percent of Total
Personnel	2,987,917	2,979,507	3,182,544	10.03%
Contracted Services	7,389,959	8,382,952	8,507,364	26.81%
Materials and Supplies	1,089,019	1,147,457	1,200,880	3.79%
Other Charges	5,772,509	5,927,008	6,106,636	19.25%
Operating Transfers	363,363	53,114	57,797	0.18%
Capital Outlay	333,262	569,000	250,000	0.79%
Transfer to Capital Reserves	7,959,000	1,440,118	2,500,000	7.88%
Rate Stabilization Fund	-	59,882	-	0.00%
Debt Service	9,995,979	9,775,199	9,921,599	31.27%
Total	35,891,008	30,334,237	31,726,821	100.00%

### *Debt Service*

Debt service in the Water/Wastewater Fund is budgeted at \$9,921,599. The total outstanding debt of the utility system is \$96,265,000 as of September 30, 2013. It is important to note that the significant investments in water and wastewater infrastructure projects undertaken by the City of San Marcos were required to respond to regional, state or federal mandates. Significant investments in upgrading the wastewater treatment plant and collection system were made to meet high level treatment standards mandated by the U.S. Environmental Protection Agency and the Texas Commission on Environmental Quality, and to add plant capacity for future growth. Debt payments on these significant projects are scheduled through fiscal year 2036.

### 27-Year Principal and Interest Payment Schedule



### *Fund Balance*

We anticipate an ending fund balance of \$7.3 million or 25.13% of operating expenses, for fiscal year 2014. Fund Balance transfers are incorporated into this budget to reduce the fund balance down to 25%. The transfers will be used to fund or offset future debt issuances related to capital improvement projects.

### *Rate Stabilization*

This budget establishes a rate stabilization fund which is funded at 10% of water revenues and 5% of wastewater revenues. This will help the City alleviate future rate increases that are needed due to fluctuations in seasonal weather patterns. This is a major component in achieving our sound finance initiative.

## Drainage Utility Fund

The City of San Marcos began assessing a drainage utility rate in fiscal year 2000 on all residential and commercial property located in the City. The drainage charge was established to provide funding for the planning, engineering, construction, maintenance, improvement and reconstruction of drainage projects throughout the City.

### *Revenues and Expenses*

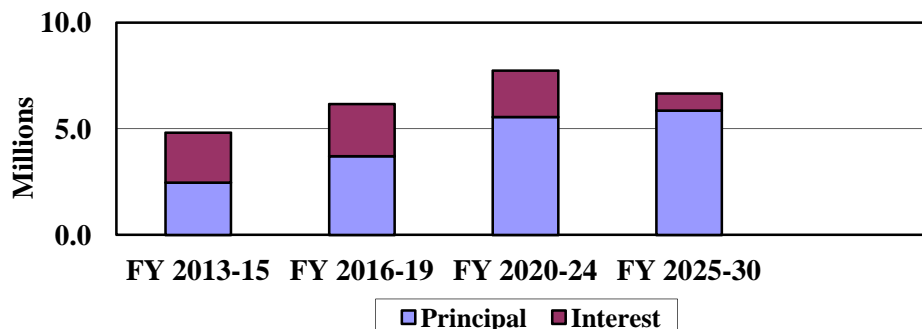
The San Marcos Drainage Utility Fund is an enterprise fund supported by assessment of drainage utility fees. The Drainage Utility was created in July 1999 by Council to address the need for drainage improvements throughout the City. Revenues from the fees will be used in future years to pay for future bond issuances related to drainage improvements. Projected revenues from fees are budgeted at \$2.8 million for fiscal year 2014. Operating expenses are budgeted at \$2.8 million.

Drainage rates were not increased in fiscal year 2013 due to use of fund balance to fund operating expenses and the restructuring of debt payments. We are proposing an increase of 5% over the next three years to steadily increase rates in small percentages.

### *Debt Service*

Debt service in the Drainage Utility Fund for fiscal year 2014 is budgeted at \$1.6 million. As of September 30, 2013 the City of San Marcos will have an outstanding debt of \$17,675,000 for improvements to the drainage utility system. The current debt will be repaid annually until fiscal year 2030.

### 20-Year Principal and Interest Payment Schedule



### *Fund Balance*

We anticipate an ending fund balance reserves of \$774,900 in the Drainage Utility Fund at September 30, 201.

## Electric Utility Fund

The City of San Marcos purchases and distributes electric power to the San Marcos community. San Marcos has some of the lowest electric rates in Texas. The utility operates at a 99.9997% reliability rate and has a system capacity of 145 megawatts.

### *Revenues*

The Electric Utility Fund is an enterprise fund established to purchase and distribute electric power to the San Marcos community. The utility receives revenues through rates charged to customers for electric service, from other operating revenues and interest income.

#### 2013/2014 Annual Budget Electric Utility Fund Revenue Summary

	Actual FY 2011-2012	Revised FY 2012-13	Adopted FY 2013-14	Percent of Total
Electric Service	47,744,669	52,360,697	52,767,953	94.07%
Interest Income	69,427	53,039	20,000	0.04%
Penalties	537,604	548,609	556,838	0.99%
Service Charges	34,000	27,936	28,215	0.05%
Connection Charges	366,985	357,583	362,946	0.65%
Other Revenue	1,561,745	661,496	1,453,696	2.59%
Indirect Costs	1,315,100	852,284	879,901	1.57%
Operating Transfers	27,645	25,744	25,242	0.04%
One-Time Revenues	-	2,500,000	-	0.00%
Total	51,657,175	57,387,388	56,094,791	100.00%

The major element in the increased revenue of the Electric Utility is the pass-through costs of purchased power from LCRA to the retail customer. In 2012, the City of San Marcos opted to purchase 10% of its load from a provider other than LCRA. The City chose Nextera to act as an alternative power supplier with lower cost options. An electric utility rate increase of 1.4% was adopted in FY 2011 along with increases in 2005 (10%) and 2006 (2%).. These have been the only rate increases since the City acquired the Electric Utility in 1993.

The City and LCRA executed an amended and restated Wholesale Power Agreement in March of 2011 and in the agreement was a provision that granted the City a right and option to participate in ownership of any future generation capacity constructed by LCRA on a load proportional basis. LCRA has started construction on the Thomas C. Ferguson replacement plant project, creating the opportunity for the City to exercise this right and option. Staff researched the financial requirements and forecast financial net revenue associated with the plant over the life cycle of the facility and presented information to the Council on the risk/benefit issues related to the option. Participation in ownership of the facility is forecast to enhance revenue to the City Electric Utility and benefit the ratepayers. The City of San Marcos issued Electric Utility

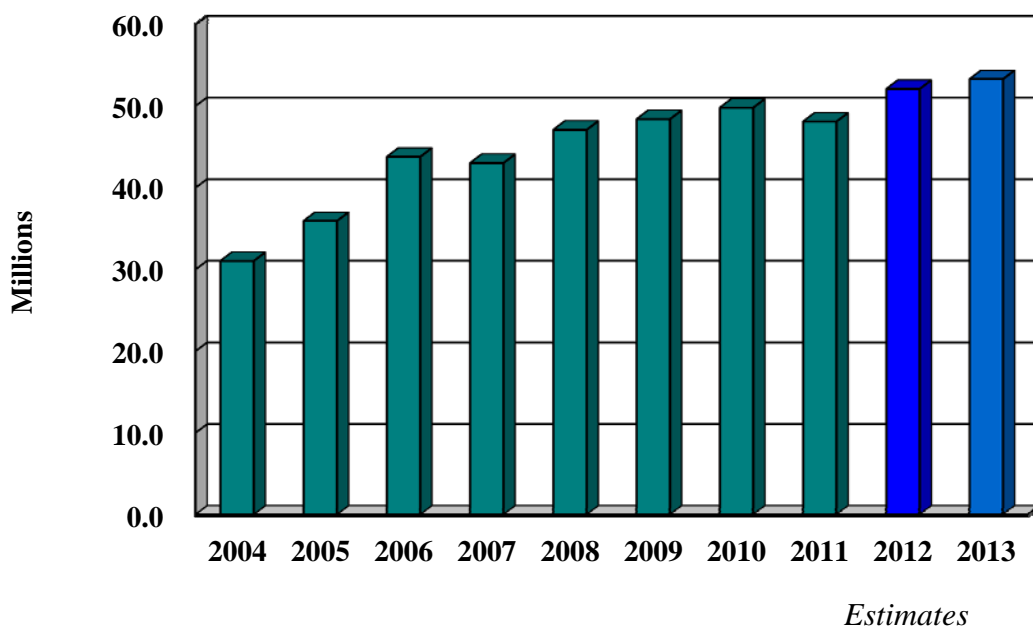
System Revenue Bonds in July 2013 totaling \$18.5 Million to finance this project.

In the past few years the electric utility customers have increased significantly reflecting the growth in San Marcos with relatively little change in personnel levels. The cost of materials has increased steadily along with contracted services and personnel. In addition to the cost increases, the Utility is incorporating new financial policies recommended by Standards and Poor's during the last ratings review. The Utility went through a ratings review before issuing revenue bonds for the funding of the Ferguson replacement power plant project. The review resulted in a rating of BBB+ which was lower than the prior rating of AA-. The recommended policies include maintaining sufficient operating revenues to have 1.2 times the debt payments remaining after cover all recurring operating expenses and having at least 60 days of operating reserves, including purchase power, in fund balance. Prior to this, times coverage had dipped slightly below 1.2 times in several years and the utility maintained at least 90 days of operating reserves but did not include purchased power in the calculation.

A rate study was performed in 2013 and the results presented to the Citizens Utility Advisory Board. The Board recommends a 4% increase in customer charges which will result in a 1.3% increase on the average residential customer's bill. This amount is required for FY14 to improve this utility's financial performance and move towards meeting bond coverage targets and a revised operating reserve target. The Board also recommended the transfer of capital reserves back to the Operating Fund to help meet revised reserve targets

### 10-Year Electric Service Revenue History

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### *Expenses*

The Electric Utility Department provides efficient electric service to the San Marcos community. The expenditures for fiscal year 2014 total \$55.0 million. Departmental divisions include:

- Public Services Admin
- Conservation

- Meter Operations
- Administration
- Maintenance
- Customer Billing and Collections

At \$38.5 Million, the cost of wholesale power from LCRA represents the largest expense in this fund.

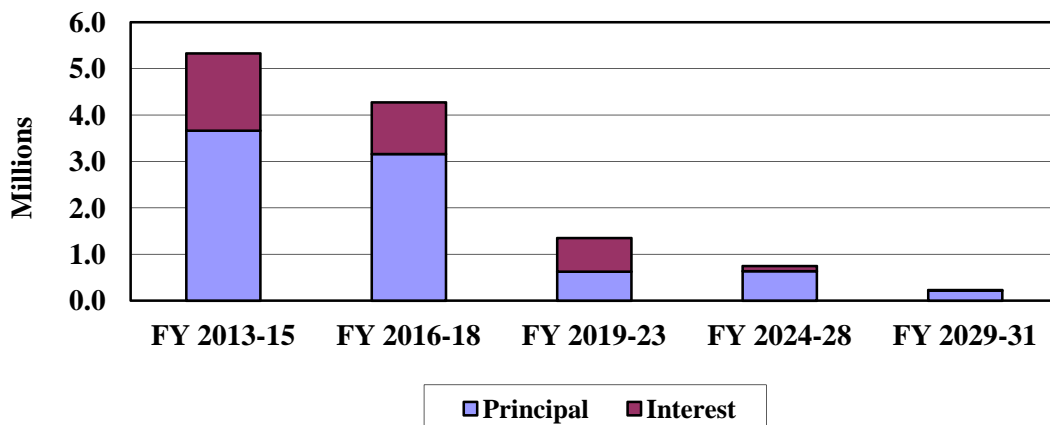
### 2013/2014 Annual Budget Electric Utility Fund Expense Summary by Category

	Actual FY 2011-2012	Revised FY 2012-13	Adopted FY 2013-14	Percent of Total
Personnel	3,339,652	3,804,639	4,060,467	7.38%
Purchase of Power	36,529,320	38,191,997	38,506,729	70.00%
Contracted Services	1,224,274	1,698,336	1,783,986	3.24%
Materials and Supplies	489,663	545,402	536,630	0.98%
Other Charges	6,738,043	7,251,060	7,137,965	12.98%
Capital Outlay	880,948	1,139,000	1,100,000	2.00%
Transfer to Capital Reserves	3,145,000	-	-	0.00%
Rate Stabilization Fund	-	-	-	0.00%
Debt Service	1,597,874	1,706,663	1,880,457	3.42%
Operating Transfers	345,000	-	-	0.00%
Total	54,289,773	54,337,096	55,006,234	100.00%

#### *Debt Service*

Debt service in the Electric Utility fund during fiscal year 2014 is budgeted at \$1.9 million. As of September 30, 2013, the City of San Marcos has outstanding debt of \$35.8 million which includes the purchase of the electric distribution system from LCRA in 1986 and \$18.5 million for the Ferguson Power Plant project. The current debt will be repaid annually until fiscal year 2031. Revenue bond covenants and the City's Financial Policy require the City maintain a 1.20 Times Coverage Ratio. The Times Coverage Ratio calculations for enterprise funds can be found in the Miscellaneous and Statistical Section of this document.

#### 20-Year Principal and Interest Payment Schedule





### *Fund Balance*

Fund balance at the end of fiscal year 2014 in the Electric Utility Fund is budgeted at \$7.6 million or a reserve totaling 52 days of expenses. The Electric Utility, with millions of dollars worth of valuable substations and aboveground distribution facilities, is particularly vulnerable to weather-related disasters.

### *Rate Stabilization*

This budget also establishes a rate stabilization fund which is funded at 5% of electric revenues. This will help the City alleviate future rate increases that are needed due to fluctuations in seasonal weather patterns. This is a major initiative in achieving our sound finances.

## **Municipal Airport Fund**

The Municipal Airport has three runways and is situated on 1,356 acres. Additionally, there are 60 acres of maintained parking ramps and 38 City-owned hangars and shelters. Revenue sources such as storage rentals, hangar rentals, storage rentals, gross receipts fees and land leases partially support the daily operational costs. There are more than 300 based aircraft at the airport and more than 100,000 annual takeoffs, landings and approaches.

### *Revenues and Expenses*

The San Marcos Municipal Airport Fund is an enterprise fund supported by revenues from hangar and shelter rentals, commercial and agricultural leases, and if required, a transfer from the General Fund for airport management. The Airport will require a general fund transfer of \$78,800 to support operations in fiscal year 2014. The Airport serves the general aviation needs of our residents and citizens in the surrounding region. Other revenues are relatively minor and are simple to forecast. Revenues such as T-hangar rentals, storage area rentals, facility rentals and shelter rentals are calculated based on the rental charge and the number of rental units rented. Other revenues such as gross receipt revenues are forecasted based on historical data.

The operational budget for the Airport Fund is \$391,550 for fiscal year 2014. The Airport is managed by Texas Aviation Partners who oversees the daily operations and ongoing development. The Airport works closely with the Texas Department of Transportation and the Federal Aviation. Due to City Council and lobbying efforts, the City continues to receive federal appropriations funding. The City of San Marcos opened a new Air Traffic Control tower at the end of Fiscal Year 2011. Incentive payments to Texas Aviation Partners based on performance of the airport are estimated to be \$32,900 in 2014.

## **Solid Waste Collection Utility Fund**

The City of San Marcos outsources its residential solid waste collection through the use of a competitive bidding process. The solid waste collection company charges its monthly fee to the City on a per customer basis. This fee is passed on to each resident within the City. The waste collection revenue and expense were previously shown within the General Fund and now has been established as a separate fund.

### *Revenues and Expenses*

The Solid Waste Collection Utility Fund is an enterprise fund supported by assessment of residential waste collection service charges. The utility was created to separate revenues and expenses related to solid waste collection from the General Fund. Projected revenues from service charges are budgeted at \$2.63 million for fiscal year 2014. Expenditures are \$3.1 million for solid waste hauling, recycling and household hazardous waste collection and disposal. Also included is an additional \$500,000 for one-time improvements to the system. In Fiscal Year 2009 the City Council added single stream recycling to the services provided. Hazardous Household Waste expenses are now budgeted within this fund.

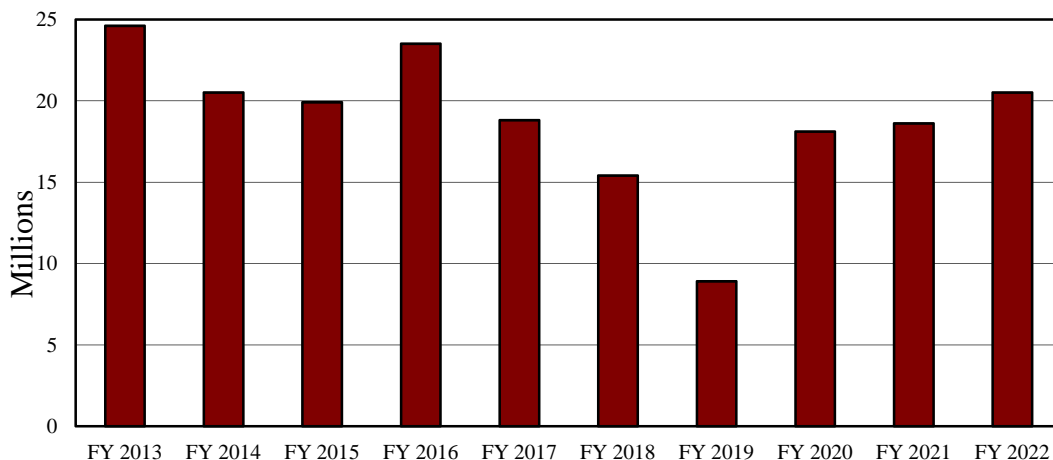
## Permanent Funds

The City serves as trustee for funds collected through its cemetery perpetual care fee. This fee is assessed on all municipal cemetery plots sold. Interest earned from the Cemetery Perpetual Care Fund is used to support the maintenance costs at the municipal cemetery. The principal amount of the fund cannot be used for any purpose. A true-up is done at the end of each year to ensure that estimated interest income budgeted is aligned properly with actual revenues received after a fiscal year has been closed. Interest earnings were not sufficient to make a transfer out of the Perpetual Care Fund and into the Cemetery Operations Fund for FY 2012 or FY 2013.

## Capital Improvements Program

The City of San Marcos has established an on-going ten-year Capital Improvements Program (CIP) to plan for major capital expenditures and identify funding sources for these projects. The CIP provides a ten-year strategic plan for important infrastructure investments for fiscal year 2014 to fiscal year 2022. The CIP is a budgetary tool for community decision-makers and suggests a variety of possible funding sources, ranging from operating budgets, state and federal grants, to future voter-approved bond programs. The CIP also suggests the particular year in which projects might be authorized. Only the first year of each CIP cycle is as part of the fiscal year's expenditures; the nine subsequent years are considered to be planning years.

### Ten-Year Capital Improvements Program Outlay Schedule



## Summary

The budget provides San Marcos with a balanced budget of \$166.7 million to support essential public services and programs. We enter the new fiscal year with the most diversified property tax base in our history at \$3.1 billion and healthy fund balances. We continue to direct our resources to fulfilling the City Council's priorities in providing for our community development, infrastructure and excellent public service for our residents.

City staff feels that the FY2013-2014 Adopted Budget takes great strides toward achieving the City Council's #1 Strategic Initiative of Sound Finances. Several issues have been addressed:

- Continued reduction the debt service portion of the tax rate from 56% to 48% through the reprioritization of existing bond funds and the deferral of both the 2011 and 2012 bond issue and limiting future general debt issuances to \$4 million over the next 5 years.
- The reduction of utility franchise fee transfers supporting the General Fund which will have a positive impact on future rate increases.
- Addressing non-civil service compensation issues which will allow the City to retain our valued employees.
- A 6-year plan to move the Debt Funded Capital Improvements staff back into the General Fund instead of being capitalized through debt funding.
- Additional staffing in critical customer service areas and areas highlighted during the citizen's survey.



# **City of San Marcos**

## **2014 Adopted Budget Policy Statement**

ADOPTION: APRIL 2, 2013

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### **I. Strategic Initiative- Sound Finance**

#### **★ Community Satisfaction Survey & Service Level Determination**

- Provides statistical support related to operations
- Provides feedback as to what services/programs citizens feel need enhancement/reduction
- Provides City Council and Management with information on best use of tax dollars

#### **★ Long Term Financial Plan**

- Creation of a Long-Term General Fund Financial Plan (5-7 years)
- Financial goals and targets can be communicated, debated, developed and formalized
- Financial Strategies can be illustrated communicated more effectively when seen as part of a long term plan
- Funding options related to CIP Department Personnel will be explored in order to provide a more appropriate and cost-effective source over a period of time will be considered
- Routine Update and analysis of Utility Rate Models
- Balance of Future Debt Issuances with need, staff capacity and in alignment with financial targets

### **II. Fund Balance Goals**

#### **★ Fund Balances**

Goal for fund balances (percentage of operating expenses):

- General Fund: Minimum of 25% - 2014 Goal 30%
- Water/ Wastewater Fund: Minimum of 25%
- Electric Utility Fund: Minimum of 25%

### **III. Revenue Goals**

#### **GENERAL FUND**

- No property tax rate increase projected
- Property Values approximated at 3% increase in 2014
- Water/Wastewater Utility franchise fee transfers to the General Fund will remain at 7% in 2014
- Electric Utility fund franchise fee transfers to the General Fund will continue to be reduced to 7.5% in Fiscal Year 2014
- Sales tax will be projected with a 3% increase

#### **WATER FUND**

- In-depth review of Capital Improvements Process underway. Will evaluate funding needs on existing projects, staff capacity to complete current and future projects. Prioritize projects to minimize future bond issuances.
- Rate study underway to determine possible rate structure changes
- Recommendations related to rate structure and future rate increases will be made by Citizens Utility Advisory Board
- Study completed by May

#### **ELECTRIC FUND**

- In-depth review of Capital Improvements Process underway. Will evaluate funding needs on existing projects, staff capacity to complete current and future projects. Also prioritizing projects to minimize future bond issuances.
- Rate study underway to determine possible rate structure changes
- Recommendations related to rate structure and future rate increases will be made by Citizens Utility Advisory Board
- Study completed by May

#### **DRAINAGE FUND**

- Initial review indicates a need for a 5.5% rate increase or \$0.33 per LEU
- In-depth review of Capital Improvements Process underway. Will evaluate funding needs on existing projects, staff capacity to complete current and future projects. Prioritize projects to minimize future bond issuances
- Estimated Bond issuance in 2014 of \$1.4 Million
- Potential rate increase does not include service level adjustments related to mowing or additional water quality projects

#### **DEBT SERVICE FUND**

- Authorize the use of excess Debt Service Fund Balance to offset debt to operations ratio. This will allow the City to adopt a debt to operations ratio of 50/50 in Fiscal Year 2014. 2014 estimated use of Debt Service Fund balance is \$189,411 with available funding of \$4.0 Million.

#### **CAPITAL IMPROVEMENTS PROGRAM**

##### **★ CIP/ New Debt**

- In-depth review of Capital Improvements Process underway. Will evaluate funding needs on existing projects, staff capacity to complete current and future projects. Initial Recommendations presented to Council
- Continue plan to adjust debt to operations ratio to 50/50 within 5 years. Year 2 of 5

### **IV. Fund Expenditures**

#### **GENERAL FUND**

- Direction given to add 1 new police officer and 4 new firefighters mid-year 2013 plus 1 new officer mid-year 2014 to help offset overtime issues in both Police and Fire

- Direction given to include Database Administrator and GIS Manager into the Adopted 2013-14 Budget
- Increase funding for Videographer to allow for the possibility of recording school board meetings.
- Additional personnel in the new budget will be based on need.
- A total of \$234,000 in new General Fund operating expenses is being adopted in the new budget. It should be noted that this is 53/100 of 1 percent of total General Fund expenditures. The allocation of this \$234,000 will be based on separate departmental budget submittals. These proposals will be approved by the City Manager before being submitted for approval by the City Council during the budget process.
- Fuel/Contractual Obligations/Consumer Price Index increases will not be subject to the \$234,000 allotment unless designated by City Manager.
- \$600,000 for Capital Outlay
- Future CIP program being evaluated with goal of only issuing \$4Million per year in debt for the next 4 years.

#### **WATER/WASTEWATER FUND**

- New Personnel adopted in the new budget will be based on need.
- A total of \$102,000 in new Water/Wastewater Fund operating expenses is being adopted in the new budget. The allocation of this \$102,000 will be based on separate departmental budget submittals. These proposals will be approved by the City Manager before being submitted for approval by the City Council during the budget process.
- Fuel/Contractual Obligations/Consumer Price Index increases will not be subject to the \$102,000 allotment unless designated by City Manager.
- Utility fund transfers to the General Fund will remain at 7%, which is 2 years ahead of the reduction schedule from 9% to 7%.
- \$500,000 for Capital Outlay.
- Future CIP program being evaluated with goal of reducing or deferring future bond issuances.
- Recommendations related to rate structure and future rate increases will be made by Citizens Utility Advisory Board.

#### **ELECTRIC UTILITY FUND**

- New Personnel adopted in the new budget will be based on need.
- A total of \$86,000 in new Electric Fund operating expenses is being adopted in the new budget. The allocation of this \$86,000 will be based on separate departmental budget submittals. These proposals will be approved by the City Manager before being submitted for approval by the City Council during the budget process.
- Fuel/Contractual Obligations/Consumer Price Index increases will not be subject to the \$86,000 allotment unless designated by City Manager.
- Reduce Utility fund transfers to the General Fund reduced from 8.0% to 7.5
- \$500,000 for Capital Outlay.
- Future CIP program being evaluated with goal of reducing or deferring future bond issuances.



- Recommendations related to rate structure and future rate increases will be made by Citizens Utility Advisory Board.

## **V. External Programs**

### **★ Continue to explore opportunities to fund Capital Maintenance Funds and additional one-time funds related to:**

- Technology Funds- potential increase of \$50,000
- Street Maintenance Funds- potential increase of \$300,000
- Sidewalk Maintenance Funds- new funding of \$200,000
- Building Maintenance Fund- same level as FY2013
- Park Repair Fund- same level as FY2013
- Explore opportunity to rehab existing facilities at a cost of between \$350,000 to \$500,000 to allow for relocation of Municipal Court and/or Planning & Development/Permit Center/Engineering. This would help with current space issues the City is experiencing.

### **★ Education and Youth Initiatives**

- Explore Initial Funding of \$150,000 related to Education and Youth Initiatives including but not limited to: 1). After school programs; 2). Early Childhood Education; 3). Library Programs; 4). Swimming Lessons

### **★ Social Services**

- Increase funding in FY 2013-14 Adopted Budget to \$410,000

### **★ Hotel Motel Fund**

- Increase Downtown Marketing Funding to \$50,000, ask CVB to match for a total of \$100,000 in potential matching funds. If CVB can't match, then look at City funding total amount.
- Ask Arts Commission to look at funding neighborhood and family projects that meet the two part test.

### **★ Potential Bond Election**

- City Council would like to reexamine the potential for a future bond election in October/November 2013 timeframe.

# City of San Marcos Financial Policy

## I. Purpose

The broad purpose of this policy is to enable the City to achieve and maintain a long-term stable and positive financial condition through the use of sound financial management practices. The watchwords used to epitomize the City's financial management include integrity, prudent stewardship, planning, accountability, full disclosure and communication.

The more specific purpose of this policy is to provide guidelines to the Director of Finance in planning and managing the City's daily financial affairs and in developing recommendations to the City Manager and City Council.

The City Council will annually review and approve this policy as part of the budget process.

The scope of this policy covers the operating budget, revenues, expenditures, capital improvements program, financial planning, accounting, auditing, financial reporting, treasury management, debt management, and financial condition and reserves, in order to:

- A. Present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity to generally accepted accounting principles (GAAP).
- B. Determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the City's Charter, the City's Code of Ordinances, the Texas Local Government Code and other pertinent legal documents and mandates.

## II. Operating Budget

- A. Preparation – Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "budget" is the City's annual financial operating plan. The budget includes all of the operating departments of the governmental funds, special revenue funds, enterprise funds, and permanent funds of the City. The budget includes expenditures for personnel, contracted services, materials and supplies, other charges, operating transfers, social services, indirect costs, capital outlay and debt service. The budget is prepared by the City Manager and Director of Finance with the participation of all the City's Department Directors within the provisions of the City Charter, on a basis that is consistent with GAAP.
- B. Multi-Year Planning – The Director of Finance will prepare a multi-year financial forecast of the General Fund. This forecast is an integral part of developing the adopted budget.

1. Adopted Budget – The City Manager presents a budget to the City Council. The budget provides a complete financial plan for the ensuing fiscal year, and shall contain a budget message explaining the budget, containing an outline of the adopted financial policies of the City for the ensuing fiscal year, setting forth the reasons for salient changes from the previous fiscal year in expenditure and revenue items, and explaining any major changes in financial policy.

- a) The budget should include four basic segments for review and evaluation. These segments are: (1) actual revenue and expenditure amounts for the last completed fiscal year, (2) original revenue and expenditure amounts budgeted for the current fiscal year, (3) revenue and expenditure amounts estimated for the current fiscal year, and (4) revenue and expenditure amounts for the ensuing fiscal year.
- b) The City Manager, not less than 30 days prior to the time the City Council makes its tax levy for the current fiscal year, shall file with the City Clerk the adopted budget.

2. Adoption – The City Council shall call and publicize a public hearing to allow for citizen participation. The City Council will subsequently adopt by Ordinance such budget, as it may have been amended, as the City's annual budget effective for the fiscal year beginning October 1<sup>st</sup>. The budget should be adopted by the City Council no later than the expiration of the fiscal year.

C. Balanced Budget – The operating budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by City Council, greater than or equal to current expenditures.

D. Planning – The budget process will be coordinated so as to identify major policy and financial issues for City Council consideration several months prior to the budget adoption date. This will allow adequate time for appropriate decisions and analysis of financial impacts.

E. Reporting – Financial reports will be made available to Department Directors to manage their budgets and to enable the Director of Finance to monitor the overall budget. The Director of Finance will present summary financial and budgetary reports to the City Council to disclose the overall budget and financial condition of the City. The financial and budgetary reports will include comparisons of actual to budget, actual to prior year, appropriate ratios, and graphs to ensure full disclosure and present meaningful information.

F. Control and Accountability – Department Directors will be responsible to ensure that their department budgets will not exceed budgeted amounts. Department Directors will be responsible to ensure revenues generated by activities of their departments meet budgeted amounts.

G. Contingent Appropriation – A provision shall be made in the budget for a contingent appropriation of no more than three percent of total expenditures to be used in case of emergencies or unforeseen circumstances. The contingent appropriation shall be under the control of and distributed by the City Manager after approval of the City Council. A detailed account of contingent appropriation expenditures shall be recorded and reported.

All expenditures of the contingent appropriation will be evaluated using the following criteria:

- Is the request of such an emergency nature that it must be made immediately?
- Why was the item not budgeted in the normal budget process?
- Why the transfer cannot be made within the division or department?

### III. Revenue Policies

A. Characteristics – The City Finance Department will strive for the following optimum characteristics in its revenue system:

1. Simplicity – Where possible and without sacrificing accuracy, the revenue system will be kept in simple order to reduce compliance costs for the taxpayer or service recipient.
2. Certainty – There will be a thorough knowledge and understanding of revenue sources to increase the reliability of the revenue system. Consistent collection policies will be enacted to provide assurances that the revenue base will materialize according to budgets and plans.
3. Equity – Equity will be maintained in the revenue system structure; i.e., subsidization between entities, funds, services, utilities, and customer classes will be minimized or eliminated.
4. Revenue Adequacy – There will be a balance in the revenue system; i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
5. Administration – The benefits of a revenue source should exceed the cost of levying and collecting that revenue. The cost of collection should be reviewed annually for cost effectiveness as a part of the indirect cost of service analysis. Where appropriate, the administrative processes of state, federal or local governmental collection agencies will be used in order to reduce administrative cost.
6. Diversification and Stability – A diversified revenue system with a stable source of income should be maintained. This will help avoid instabilities in similar revenue sources due to factors such as fluctuations in the economy and variations in the weather.

B. Issues – The following considerations and issues will guide the City Finance Department in its revenue policies concerning specific sources of funds:

1. Cost/Benefit and Financial Impact Analysis for Tax and Fee Abatements – A cost/benefit and financial impact analysis should be performed to assess tax or fee abatement economic development incentives.
2. Accounts Receivable – Accounts receivable procedures will target collection for a maximum of 30 days from service. Accounts past due more than 120 days may be sent to a collection agency. The Director of Finance is authorized to write-off non-collectible accounts that are delinquent for more than 180 days.
3. Non-Recurring Revenues – One-time or non-recurring revenues should not be used to finance current ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures and not be used for budget balancing purposes.
4. Deferrals or Short-Term Loans – Deferrals or short-term loans will not be used for budget balancing purposes.
5. Property Tax Revenues – All real and business personal property located within the City is valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Hays County Tax Appraisal District (HCTAD). A visual reappraisal and reassessment of all real and business personal property will be done every third year. The HCTAD reappraises real and business personal property every year as a standard practice.

Conservatism will be used to estimate property tax revenues. The Hays County Tax Assessor Collector will furnish an estimated property tax collection rate to the Director of Finance. The Finance Department will endeavor with the Tax Assessor Collector to collect one hundred percent (100%) of property taxes levied in each fiscal year.

6. Interest Income – Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.
7. User Fees and Service Charges – For services associated with a user fee or service charge, the direct and indirect costs of that service will be offset by a user fee where possible. Department Directors will annually review user fees and service charges to ensure that the costs of services are recouped through user fees and service charges. The City Council will determine how much of the cost of a service should be recovered by fees and service charges.

8. Indirect Cost Allocation – All City funds will include transfers to and receive credits from other funds for general and administrative costs incurred. The most predominant fund that receives credits from other funds is the General Fund. The General Fund receives credits for bearing such costs as administration, legal counsel, finance, personnel, data processing, engineering and other costs. An independent third party will conduct an indirect cost allocation study annually to determine the credits received.

9. Enterprise Fund Rates – The Director of Finance and the Department Directors of each Enterprise Fund will review rates annually to ensure sufficient coverage of operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

10. Franchise Fees – The Electric Fund and Water and Wastewater Utility Fund will include franchise fees as a component of utility rates. A 7% Water and Wastewater Utility and a 7.5% moving to 7% Electric Utility Fund franchise fee is levied on gross sales. The City will aim to keep these franchise fees similar to those charged to investor-owned utility franchises operating within the City.

11. Intergovernmental Revenues (Federal/State/Local) – All potential grants will be examined for matching requirements and the source of the matching requirements. These revenue sources will be expended only for intended purpose of grant aid. It must be clearly understood that operational requirements set up as a result of a grant or aid could be discontinued once the term and conditions of the project have terminated.

12. Revenue Monitoring – Revenues actually received will be compared to budgeted revenues by the Director of Finance and variances will be investigated. This process will be summarized in the appropriate financial report and reported to the City Manager and City Council on a quarterly basis.

## IV. Budgetary Sales Tax Estimation

- A. The estimated percentage increase in sales tax revenue for the ensuing fiscal year budget will not exceed the actual percentage increase of the most recently completed fiscal year in which a sales tax increase was realized.
- B. The following example illustrates the limitation set by this policy.

Fiscal Year 1 Actual	Fiscal Year 2 Actual	Percentage Increase	Fiscal Year 3 Estimated	Fiscal Year 4 Budget	Percentage Increase
\$10,000,000	\$10,500,000	5.0 %	\$11,550,000	\$12,127,500	5.0 %

In the example above, the Fiscal Year 4 Adopted Budget is limited to a 5.0% increase, which is the actual percentage increase of the most recently completed fiscal year (Fiscal Year 2).



- C. This policy ensures that the ensuing fiscal year budget contains a sales tax revenue estimate based on actual completed fiscal years only.

## V. Budgetary Sales Tax Revenue Shortfall Contingency Plan

- A. The City will establish a plan to address economic situations that cause sales tax revenue to be significantly less than the adopted budget sales tax revenue. The plan is comprised of the following components:

- Indicators – Serve as warnings that potential budgetary sales tax revenue shortfalls are increasing in probability. Staff will monitor state and national economic indicators to identify recessionary or inflationary trends that could negatively impact consumer spending. Staff will develop a monthly report that compares the current month's sales tax revenue to the same month of the previous year. The report will show sales tax revenue by month for the last ten fiscal years.
- Phases – Serve to classify and communicate the severity of the estimated budgetary sales tax revenue shortfall. Identify the actions to be taken at the given phase.
- Actions – Preplanned steps to be taken in order to prudently address and counteract the estimated budgetary sales tax revenue shortfall.

- B. The actions listed in phases 1 through 3 are short-term in nature. In the event the underlying economic situation is expected to last for consecutive years, more permanent actions, such as phases 4 and 5, will be taken.
- C. Staff will apprise City Council at the regular City Council meeting immediately following any action taken through this plan. Information such as underlying economic condition, economic indicators, estimated budgetary sales tax revenue shortfall, actions taken and expected duration will be presented to City Council.
- D. The City Council may appropriate fund balance as needed to cover any estimated budgetary sales tax revenue shortfall. Appropriation of fund balance must be carefully weighted and long-term budgetary impacts must be considered in conjunction with the projected length of the economic downturn.
- E. Actions taken through this plan must always consider the impact on revenue generation. Actions taken should reduce expenses well in excess of resulting revenue losses.
- F. These are only guidelines of possible actions that may be taken in the event of sales tax revenue decreases. In the event of a catastrophic event, necessary measures will be taken by the City Manager that are in the best interest of the City.
- G. The following is a summary of phase classifications and the corresponding actions to be taken. Revenue will be monitored on a quarterly basis, with action being taken in the

month following the completed quarter that experiences the shortfall. Actions are cumulative, so each level will include all actions set forth in prior levels.

1. ALERT: The estimated annual sales tax revenue is 1.5% less than the adopted sales tax revenue budget.
  - a. Freeze newly created positions.
  - b. Implement a time delay for hiring vacant positions.
2. MINOR: The estimated annual sales tax revenue is 2.5% less than the sales tax revenue adopted budget.
  - a. Suspend funding of Capital Maintenance accounts.
  - b. Suspend capital outlay purchases.
  - c. Reduce the number of temporary workers.
3. MODERATE: The estimated annual sales tax revenue is 3.5% less than the sales tax revenue adopted budget.
  - a. Implement a managed hiring program for vacant positions.
  - b. Reduce travel and training budgets.
  - c. Reduce office supply budgets.
  - d. Scrutinize professional services expenses.
  - e. Implement a salary freeze and suspend mid-year merit increases if possible.
4. MAJOR: The estimated annual sales tax revenue is 4.5% less than the adopted sales tax revenue budget.
  - a. Scrutinize repairs and maintenance expense. Perform only critical maintenance and make only critical repairs.
  - b. Freeze all external printing and publication expenses, except for legally required notices.
  - c. Reduce overtime budgets.
  - d. Prepare a Reduction in Force Plan.
  - e. Defer payments to City-owned utilities for electricity, street lighting, water and wastewater services.
5. CRISIS: The estimated annual sales tax revenue is 5% less than the adopted sales tax revenue budget.
  - a. Service level reductions, elimination of specific programs, reduction-in-force and other cost reduction strategies will be considered.
  - b. Reduce departmental budgets by a fixed percentage or dollar amount.
  - c. Departments will prioritize service levels and programs according to City Council goals and objectives.
  - d. Consider four-day work weeks to reduce personnel costs.
  - e. Reduce external program funding – social service agencies.

## VI. Expenditure Policies

- A. Appropriations – The point of budgetary control is at the department level budget for all funds. Following formal adoption, the budget is amended or adjusted as necessary.
  - 1. Amendment-. An amendment involves increasing the total expenditures of the funds over the original adopted budget or changes to the total approved FTE count. The budget is amended through a submission made by a Department Director to the City Manager. The Department Director prepares a budget amendment detailing the reason, line items and amounts to be effected which is approved by the City Finance Department after verification of available dollars. The amendment is given to the City Manager or their designee for review for overall appropriate objectives and purposes. The amendment request is submitted to the City Council for formal adoption by ordinance.
  - 2. Adjustment-An adjustment involves moving expenses between line items, departments or funds, but does not increase total expenditures over the adopted budget. The budget is adjusted through a submission made by the Department Director. If the budget adjustment requires a transfer between funds, or involves the use of contingent appropriations, the adjustment is submitted to City Council for approval by a motion. If the budget adjustment requires a transfer between departments, it must be approved by the City Manager or their designee. All other adjustments may be approved by the City Finance Director.
- B. Encumbrance Accounting System – An encumbrance accounting system will be used to alert Department Directors when their maximum budget limits have been reached. Encumbrances are expenditure estimates and will reduce budgeted appropriations in the same manner as an actual expenditure. Once the actual expenditure amount is paid or the encumbrance lapses, the encumbrance will be deleted. Department Directors should use the encumbrance accounting system for all purchases.
- C. Personnel Savings – No recognized or significant personnel savings in any Department will be spent by the Department Director without the prior authorization of the City Manager. This control is used to realize personnel savings each year that will be recognized in the adopted budget as a reduction in the current fiscal year's personnel appropriations.
- D. Capital Outlay-Any previously budgeted capital outlay funds not expended at year end may be moved to a cash funded Capital Improvements Projects account for expenditure in a subsequent fiscal year. These funds may be used for a capital outlay item or for other designated purpose.
- E. Impact Fees Reserves-Funds may be used to support projects identified in the impact fee study, as adopted by City Council, for new growth projects. Authorization for use of impact fee funds will be provided by the City Manager or their designee.
- F. Purchasing – All Department Directors will ensure their respective departments comply with the City's Purchasing Manual when purchasing goods or services.
- G. Prompt Payment – All invoices approved for payment will be paid by the City Finance Department within thirty (30) calendar days of receipt in accordance with the provisions of State law.

The Director of Finance will establish and maintain payment procedures that will make use of advance payment discounts. Advanced payment discounts will be used in all instances except when the City will earn more interest income than the advance payment discount through investing the idle cash.

## VII. Capital Improvements Program – Major Projects

A. Purpose – The Capital Improvements Program (CIP) is a multi-year financial planning tool used to identify and plan for major capital projects which address growth, transportation, public safety, and utility infrastructure issues in conjunction with goals and priorities as determined by City Council. A major capital project generally involves a significant expenditure of funds, beyond operation and maintenance costs, for the acquisition or construction of a needed facility or infrastructure. A major capital project should exceed \$50,000 in cost. The CIP coincides with the adoption of the budget and uses a ten-year projection.

B. Preparation – The CIP will be prepared annually and on a project basis categorized by specific program; i.e., streets, drainage, public safety, public buildings, parks and recreation, water, wastewater and electric. The CIP should contain a comprehensive description of the project, funding sources, the timing of capital projects, and the impact on operations. The CIP will be prepared by the Planning Department and reviewed by the City Manager with the involvement of responsible departments. The CIP will be submitted to the Planning and Zoning (P&Z) Commission for their review. After considerable deliberation including public workshops and hearings to gather citizen participation, the P&Z will approve a recommended CIP for City Council's approval. The City Council reviews the CIP for adherence to goals and priorities and approves the CIP for inclusion in the ensuing fiscal year budget. Capital projects within the first year of the CIP are approved for funding. Maintenance and operational costs related to capital projects are included in the ensuing fiscal year budget.

C. Funding Sources – Where applicable, assessments, impact fees, pro rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative-financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases such as fire trucks. The types of debt issued are listed in Section VIII of this policy.

D. Timing and Expenditure Control – The Director of Finance will work with Department Directors during the fiscal year to schedule the timing of capital projects to insure funds availability. All capital projects must be funded and appropriated. The Finance Department must certify the availability of resources before any capital project

contract is presented to the City Council for approval.

E. Reporting – Financial reports will be made available to Department Directors to manage their capital projects budgets and to enable the Director of Finance to monitor the overall capital projects budget.

## IX. Financial Planning, Accounting, Auditing and Reporting

A. Financial Planning – The Director of Finance provides recommendations for short-term and long-term strategic financial planning to efficiently and effectively use the City's financial resources. This financial planning is achieved in accordance with the goals and priorities of the City Council, the City Manager, and in compliance with applicable laws and Generally Accepted Accounting Principles (GAAP).

B. Accounting System – The Director of Finance is responsible for the development, maintenance and administration of the City's accounting system. Compliance with GAAP and applicable federal, state and local laws and regulations will be maintained. This responsibility also includes the implementation and maintenance of internal accounting controls for the City's financial resources. Functions of the accounting system include payroll, accounts payable, general ledger, grants, capital projects, fixed assets, accounts receivable, self-insurance, utility billing and collections.

C. Financial Auditing –

1. Qualifications of the Auditor – In conformance with the City's Charter and according to the provisions of Texas Local Government Code, the City will be financially audited annually by an outside independent auditing firm. The auditing firm must demonstrate that it has the breadth and depth of staff to conduct the City's financial audit in accordance with generally accepted auditing standards and contractual requirements. The auditing firm must hold a license under the Civil Statutes of Texas and be capable of demonstrating that it has sufficient staff which will enable it to conduct the City's financial audit. The auditing firm will complete its financial audit within 120 days of the City's fiscal year end. The auditing firm will submit its Management Letter to the City Council within 30 days of the completion of its financial audit. The Management Letter will state the auditing firm's findings of non-compliance and recommendations for compliance.

The Director of Finance shall respond within 60 days in writing to the City Manager and City Council regarding the auditing firm's Management Letter, addressing the findings of non-compliance contained therein.

2. Responsibility of Auditing Firm to City Council – The auditing firm is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City staff is unresponsive to the auditing firm's recommendations or if the auditing firm considers such

communication necessary to fulfill its legal and professional responsibilities.

D. Financial Reporting –

1. External Reporting – The City Finance Department will prepare the necessary transmittal letter, financial summaries and tables, notes and miscellaneous financial information contained within the comprehensive annual financial report (CAFR). The auditing firm will audit this financial information for compliance with GAAP. The audited CAFR will be submitted to the City Council for their review and will be made available to the public for inspection.

2. Internal Reporting – The City Finance Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. The City Finance Department will strive for excellence in its financial reporting. The following qualitative characteristics of accounting information will be incorporated in all reports that are prepared:

Definitions of Qualitative Characteristics of Accounting Information:

- Bias - Bias in measurement is the tendency of a measure to fall more often on one side than the other of what it represents instead of being equally likely to fall on either side. Bias in accounting measures means a tendency to be consistently too high or too low. Financial reporting will strive to eliminate bias in accounting measures.
- Comparability – The quality of information that enables users to identify similarities in and differences between two sets of economic phenomena.
- Completeness – The inclusion in reported information of everything material that is necessary for faithful representation.
- Conservatism – A prudent reaction to uncertainty to try to insure that uncertainty and risks inherent in financial situations are adequately considered.
- Consistency – Conformity from period to period with unchanging policies and procedures.
- Feedback Value – The quality of information that enables users to confirm or correct prior expectations.
- Materiality – The magnitude of an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.
- Neutrality – Absence in reported information of bias intended to attain a predetermined result or to induce a particular mode of behavior.
- Predictive Value – The quality of information that helps users to increase the likelihood of correctly forecasting the outcome of past or present events.
- Relevance – The capacity of information to make a difference in a decision by helping users to form predictions about the outcomes of past, present, and future events or to confirm or correct prior expectations.
- Reliability – The quality of information that assures that information is reasonably

- free from error and bias and faithfully represents what it purports to present.
- Representational Faithfulness – Correspondence or agreement between a measure or description and the phenomenon that it purports to represent (sometimes called validity).
- Timeliness – Having information available to a decision-maker before it loses its capacity to influence decisions.
- Understandability – The quality of information that enables users to perceive its significance.
- Verifiability – The ability through consensus among measurers to insure that information represents what it purports to represent or that the chosen method of measurement has been used without error or bias.

## X. Treasury Management

A. Investments – The Director of Finance, or designee shall promptly deposit all City funds with the City's depository bank in accordance with the provisions of the current depository bank agreement. The Director of Finance, or designee will then promptly invest all funds in any negotiable instrument that the City Council has authorized under the provisions of the State of Texas Public Funds Investment Act and in accordance with the City Council approved Investment Policy.

B. Cash – The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collection centers such as utility bills, building and related permits and licenses, parks and recreation, and other collection offices where appropriate and feasible.

Idle cash position will be determined daily to maximize interest income. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, 2) maintain liquidity, and 3) maximize return.

The City Finance Department will use appropriate check-signing technology to sign all checks with the signatures of the City Manager and Director of Finance. Internal controls will be established to secure the technology and to prevent its misuse.

The City Manager, Assistant City Manager, and Director of Finance are authorized signatories on all City depository bank accounts. Any withdrawal, transfer or payment of City funds requires a minimum of two signatures.

## XI. Debt Management

A. Policy Statement – The City Council recognizes the primary purpose of major capital projects is to support provision of services to its residents. Using debt financing to meet the major capital project needs of the community must be evaluated according to two tests - efficiency and equity. The test of efficiency equates to the highest rate of return for a given investment of resources. The test of equity requires a determination of

who should pay for the cost of major capital projects. In meeting the demand for major capital projects, the City will strive to balance the load between debt financing and "pay as you go" financing methods. The City Council realizes failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that the amount of debt incurred may have a negative financial impact. The City will achieve an appropriate balance between service demands and the amount of debt incurred. The aforementioned tests and methods of financing will assist the City Council, City Manager and Director of Finance in achieving this appropriate balance.

B. Types of Debt –

1. General Obligation Bonds (GO's) – General obligation bonds will be issued to fund major capital projects of the general government, are not to be used to fund operating needs of the City and are backed by the full faith and credit of the City as well as the ad valorem taxing authority of the City as prescribed by law. The term of a bond issue will not exceed the useful life of the major capital projects funded by the bond issue and will generally be limited to no more than twenty years. GO's must be authorized by a vote of the citizens of the City.
2. Revenue Bonds (RB's) – Revenue bonds may be issued to fund major capital projects necessary for the continuation or expansion of a service which produces a revenue sufficient enough to obtain investment grade ratings and credit enhancement and for which the major capital project may reasonably be expected to provide for a revenue stream to fund the annual debt service requirements. The term of a bond issue will not exceed the useful life of the major capital projects funded by the bond issue and will generally be limited to no more than twenty years. RB's do not need a vote of the citizens of the City.
3. Certificates of Obligation (CO's) and Limited Tax Notes (Notes) – Certificates of obligations may be issued to fund major capital projects, which are not otherwise covered under either General Obligation Bonds or Revenue Bonds. Notes will be used in order to fund capital requirements which the useful life does not exceed seven (7) years as authorized by State law. Debt service for CO's or Notes may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. The term of the CO's will not exceed the useful life of the major capital projects funded by the certificate issuances and will generally be limited to no more than twenty years. Neither CO's nor Notes require a vote of the citizens of the City.
4. Method of Sale – The Director of Finance will use a competitive bidding process in the sale of bonds unless the nature of the issue or market conditions warrant a negotiated sale. In situations where a competitive bidding process is not elected, the Director of Finance will publicly present the reasons why and will participate with the City's Financial Advisor in the selection of the underwriter or direct purchaser.



C. Analysis of Financing Alternatives – The Director of Finance will explore alternatives to the issuance of debt for major capital projects. These alternatives will include, but are limited to: 1) grants-in-aid, 2) use of fund balance or working capital, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.

D. Conditions for Using Debt – Debt financing of major capital projects will be done only when the following conditions exist:

- When non-continuous projects (those not requiring continuous annual appropriations) are desired;
- When it can be determined that future users will receive a benefit from the major capital project;
- When it is necessary to provide basic services to residents and taxpayers (for example, purchase of water rights);
- When total debt, including that issued by overlapping governmental entities, does not constitute an unreasonable burden to the residents and taxpayers.

E. Costs and Fees – All costs and fees related to debt issuance will be paid out of debt proceeds.

F. Debt Limitations – The City maintains the following limitations in relation to debt issuance:

- An Ad Valorem tax rate of \$1.20 per \$100 of assessed value is the maximum municipal tax rate that may be levied for all General Fund tax supported expenditures and debt service.
- Debt payments made solely from ad valorem tax revenue should not exceed 20% of combined General Fund and Debt Service Fund expenditures.
- Total outstanding debt should not exceed 5% of the current year's taxable assessed valuation.

G. Arbitrage Rebate Compliance – The City Finance Department will maintain a system of record keeping and reporting to comply with arbitrage rebate compliance requirements of the Federal tax code.

H. Sound Financing of Debt – When the City utilizes debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be used to pay the debt;
- Financing the major capital project over a period not greater than the useful life of the major capital project;
- Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt; and
- To the extent possible, the City will aim to repay at least 25% of the principal amount of its general obligation debt within five years and at least 50% within 10 years. The

City may choose to structure debt repayment so as to wraparound existing debt obligations or to achieve other financial planning goals.

I. Credit Enhancement – The City should seek credit enhancement (letters of credit, bond insurance, surety bonds, etc.) when such credit enhancement proves cost effective. Credit enhancement may be used to improve or establish a credit rating on a debt obligation even if such credit enhancement is not cost effective if the use of such credit enhancement meets the financial planning goals.

J. Financing Methods – The City maintains the following guidelines in relation to methods of financing used to issue debt:

- Where it is efficient and cost effective, the City will use revenue or other self-supporting bonds in lieu of tax supported/pledged debt instruments.
- When appropriate, the City will issue non-obligation debt, for example, Industrial Development Revenue bonds, to promote community stability and economic growth.

K. Refunding – Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants, which impinge on prudent and sound financial management.

L. Full and Complete Disclosure – The City of San Marcos is committed to full and complete financial disclosure, and to cooperating with credit rating agencies, institutional and individual investors, City departments, other levels of government, and the general public to share clear, comprehensible and accurate financial information. Official statements accompanying debt issues, comprehensive annual financial reports, and continuous disclosure statements will meet, at a minimum, the standards articulated by the Municipal Standards Rulemaking Board, the National Federation of Municipal Analysts, the Government Accounting Standards Board (GASB), and the Securities Exchange Commission (SEC). The City Finance Department will be responsible for ongoing disclosure to nationally recognized municipal securities information repositories (NRMSIRs). Updates of budget, debt and financial information will be provided to credit rating agencies and investors when new debt is issued.

M. Credit Rating – The City of San Marcos seeks to maintain the highest possible credit ratings for all categories of debt that can be achieved without compromising the delivery of basic City services.

N. Elections – State law regulates which securities may be issued only after a vote of the electors of the City and approved by a majority of those voting on the issue.

1. Election Required – Securities payable in whole or in part from ad valorem taxes of the City except issues such as tax increment securities, certificates of obligation, and limited tax notes.

2. Election Not Required –

- Short-term notes (12 months or less) issued in anticipation of the collection of taxes and other revenues.
- Securities issued for the acquisition of water rights or capital improvements for water and wastewater treatment.
- Securities payable solely from revenue other than ad valorem taxes of the City.
- Refunding securities issued to refund and pay outstanding securities.
- Tax increment securities payable from ad valorem tax revenue derived from increased valuation for assessment of taxable property within a plan of development or other similar area as defined by applicable State Statutes.
- Certificates of obligation.
- Limited Tax Notes.
- Securities for the construction or improvement of public streets and/or rights-of-way in order to relieve congestion or for public safety matters.

## XII. Financial Conditions, Reserves, and Stability Ratios

A. Operational Coverage – The City's Enterprise Funds will comply with all bond covenants and maintain an operational coverage of at least 120%, such that current operating revenues will exceed current operating expenses.

B. Fund Balances/ Working Capital –

1. The General Fund's fund balance should be at least 25% of the General Fund's annual operating expenditures. This percentage is the equivalent of three months operational expenditures. As a goal, the City will strive to achieve 30% fund balance.
2. The Water and Wastewater Utility Fund working capital should be maintained at 25% of total recurring operating expenses or the equivalent of three months operating expenses. Ending fund balances above 25% will be moved to cash fund future Capital Improvement projects.
3. The Electric Utility Fund working capital should be maintained at the equivalent of 60 days of recurring operating expenses. Ending fund balances above the 60 days of recurring operating expenses will be moved to cash fund future Capital Improvement projects.
4. Reserves will be used for emergencies or unforeseen expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated below.

C. Capital and Debt Service Funds –

1. Monies in the Capital Improvement Program Funds should be used within twenty-four months of receipt or within a reasonable time according to construction schedules. Interest income and unspent monies from bond issuances

can be used to fund similar projects as outlined by bond covenants. Any remaining monies will be used to pay the bond issuance.

2. Revenues in the Debt Service Fund are based on property tax revenues and interest income. Reserves in the Debt Service Fund are designed to provide funding between the date of issuance of new debt and the time that property tax levies are adjusted to reflect the additional debt. Article 10, Section 10.02 of the City Charter requires that the City maintain a reserve balance of two percent of all outstanding general obligation debt.

#### D. Ratios/Trend Analysis –

Ratios and significant balances will be incorporated into financial reports. This information will provide users with meaningful data to identify major trends of the City's finances through analytical procedures. We have selected the following ratios/balances as key indicators:

- Fund Balance: FB	Assets Less Liabilities AL (Acceptable level) > 25.0% of Expenditures
- Working Capital: CA - CL	Current Assets Less Current Liabilities AL > 25.0% of Expenses
- Current Ratio: CA/CL	Current Assets Divided By Current Liabilities AL > 1.00
- Quick Ratio:  CA/CL	"Liquid" Current Assets Divided By Current Liquid Liabilities AL > 1.00
- Debt Ratio (%):  CL+LTL/TA	Current Liabilities Plus Long Term Liabilities Divided By Total Assets AL < 1.00
- Enterprise Operational Coverage: OR/OE	Operating Revenue Divided By Operating Expense AL > 1.20

Our goal is to develop minimum/maximum levels for the ratios/balances above through analyzing the City's historical trends and anticipated future trends. We will also analyze and compare the City to other municipalities to develop these acceptable levels.

### XIII. Internal Controls

A. Written Procedures – Wherever possible, the Director of Finance will establish and maintain written procedures for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of

fiscal responsibility set forth in this policy statement.

B. Department Directors' Responsibilities – Each Department Director is responsible to ensure that good internal controls are followed throughout their Department, that all City Finance Department directives or internal control recommendations are implemented, and that all independent auditor recommendations are addressed.

## XIV. Personnel and Training

A. Adequate Personnel – Personnel levels will be adequate for the City Finance Department to operate effectively. Overtime will be used only to address temporary or seasonal demands that require excessive hours. Workload allocation alternatives will be explored before increasing personnel.

B. Training – The City Finance Department will support the continuing education efforts of all personnel. Personnel will be held accountable for communicating, teaching, and sharing with other personnel members all information and training materials acquired from seminars, conferences, and related education efforts.

C. Awards, Credentials, Recognition – The City Finance Department will support efforts and involvement which result in meeting standards and receiving exemplary recitations on behalf of any of the City's fiscal policies, practices, processes, products, or personnel. Certifications may include Certified Government Finance Officer, Certified Public Accountant, Management Accountant, Certified - Internal Auditor, and Certified Cash Manager.

The City Finance Department will strive to maintain a high level of excellence in its policies and procedures. The CAFR and budget will be presented annually to the Governmental Finance Officers Association for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

# Reader's Guide

This section is meant to assist the lay reader in understanding the budget document and components. A summary of the major sections is included in this guide to make reading this document much easier.

## Introduction

The Introduction is an opportunity for management to introduce the budget to the City Council and citizenry. There are two sections of the Introduction—the Transmittal Letter and the Executive Summary.

### *The Transmittal Letter*

The Transmittal Letter formally conveys the budget document to the City Council, the governing body for the citizens of San Marcos. A summary of key initiatives is contained within this section.

### *Executive Summary*

This section provides a detailed explanation of revenues, expenses and fund balances within each of the major budgeted funds.

### *Budget Policy Statement*

The City Council formally adopts the Budget Policy Statement through a resolution. Staff uses the statement as a guideline for developing the budget.

### *City of San Marcos Financial Policy*

The Financial Policy was last revised in January 2008. The financial policy provides long-term, organization-wide guidance from which budgetary and financial decisions are made. The policy is broad in scope and purpose and covers major financial areas such as budgeting, revenues, expenditures, capital improvements program, financial condition and reserves, and internal controls.

### *Reader's Guide*

The Reader's Guide provides a brief summary of the information contained in the various sections of the budget. Supplemental data such as form of government, geographic location, population, demographics is contained within this section. This background information serves to familiarize the reader with the community's demographic and economic profile.

## Budget Summary

The Budget Summary is a compilation and summary of all financial information contained in the operating detail section of the budget. All summaries are gross budget presentations—meaning that interfund transfers are included.

### *Consolidated Fund Balance Statement*

The Consolidated Fund Balance Statement is a detailed table that analyzes fund balances for all funds and includes revenue and expense totals for the previous fiscal year and adopted budget.

### *Consolidated Summary of Major Revenues and Expenses*

This summary is a detailed table that lists the major sources of revenue and the major categories of expenses for all funds.

#### Consolidated Summary of Operating Transfers

This table shows the various operating and indirect transfers made between the various funds within the adopted budget.

#### Consolidated Revenue, Expense and Fund Balance Comparison

This summary compares three years of revenue, expense and fund balance history (prior year's actual, current year's estimate, and adopted for next year).

#### Property Tax Valuation and Revenue

This detailed worksheet illustrates the method for calculating property tax revenue by providing information about the tax roll, collection rates and the division of the property tax rate between debt service and operations and maintenance.

## Budget Structure

The budget document is divided into the following fund groups. Not all funds reported in the audited financial statements are budgeted. Smaller, less significant, and rarely used funds such as grant and trust and agency funds are not budgeted.

### **General Fund**

The General Fund is the primary operating fund for the City. It is viewed as the general government fund and accounts for a vast number of financial resources, except for resources required to be accounted for in other funds.

### **Debt Service Fund**

The Debt Service Fund is used to account for the debt service portion of property tax revenues received. Debt service taxes are specifically assessed for the payment of general long-term debt principal and interest. The use of a separate fund ensures that debt service tax revenues are not commingled with other revenues and not used for any purpose other than debt repayment.

### **Special Revenue Funds**

Special revenue funds are used to account for the proceeds of certain specific revenue sources that are legally restricted to expenditures for specified purposes. The City utilizes this type of fund to account for revenues such as hotel occupancy tax, grants, special fines authorized by the State, and forfeiture revenue from seized assets.

#### Hotel Occupancy Tax

The Hotel Occupancy Tax Fund is used to account for a local bed tax of 7%. Tax monies collected are used for tourist development activities in accordance with State law.

#### Municipal Court Technology

This fund was established in fiscal year 2000 to provide budgeting and accountability for revenues collected from of a technology fee assessed through the municipal court system. The Texas Legislature established the fee in its 1999 legislative session to provide a funding source to local municipal courts for future technological enhancements to their respective court systems. The enhancements may include computer systems, network systems, software, imaging systems, electronic kiosks, electronic ticket writers or docket management systems.

#### Municipal Security Fee

This fund was established in 2006 to provide budgeting and accountability for revenues collected from a security fee assessed through the municipal court system. The fee can only be used to finance security personnel or items used for the purpose of providing security services for the building that houses the Municipal Court.

#### Seized Assets

This fund provides budgeting and accountability for revenues collected from the sale of forfeited and seized assets belonging to various criminals engaged in certain illegal activities. Revenues from these seized assets are used to fund various technology improvements in our Police Department.

#### Community Development Block Grant

In fiscal year 1994, the United States Department of Housing and Urban Development designated the City of San Marcos as an Entitlement City for the Community Development Block Grant (CDBG). The program is designed to eliminate slum and blight conditions and to serve the needs of low to moderate-income residents.

#### Women, Infants and Children Program Fund

The Women, Infants and Children Program provides nutritional food supplements, nutritional counseling, clinical assessments, and education to pregnant women, breast-feeding mothers, infants and children up to five years of age. The City of San Marcos operates a five-county regional WIC program that is funded through the Texas Department of Health and Human Services and the United States Department of Agriculture.

#### Other Special Revenue Funds

The Cemetery Operations Fund provides for maintenance and upkeep of the historic San Marcos City Cemetery.

## **Enterprise Funds**

Enterprise funds are used to account for governmental activities that are similar to those found in private businesses. The major revenue source for these enterprise funds is the rate revenue generated from the customers who receive the services provided. Expenses for these services are paid for through revenue generated from services provided.

#### Water/Wastewater Utility

The City of San Marcos operates a superior water production and wastewater collection and treatment system for the community. This fund is used to account for the revenues and expenses of this utility system.

#### Drainage Utility

The City of San Marcos began assessing a drainage utility rate in fiscal year 2000 to all residential and commercial property located in the City. The drainage charge was established to provide funding for the planning, engineering, construction, maintenance, improvement and reconstruction of drainage projects throughout the City.

#### Electric Utility

The City of San Marcos purchases and distributes electric power to the San Marcos community. San Marcos has some of the lowest electric rates in Texas and has not raised rates since 2005. The utility operates at a 99.9997% reliability rate and has a system capacity of 145 megawatts.

#### Municipal Airport



The Municipal Airport has four runways and is situated on 1,356 acres. Additionally, there are 60 acres of maintained parking ramps and 38 City-owned hangars and shelters. Revenue sources such as storage rentals, hangar rentals, storage rentals, gross receipts fees and land leases partially support the daily operational costs. There are more than 300 based aircraft at the airport and more than 100,000 annual takeoffs, landings and approaches.

#### Waste Collection Utility Fund

The City of San Marcos outsources its residential solid waste collection through the use of a competitive bidding process. The solid waste collection company charges its monthly fee to the City on a per customer basis. This fee is passed on to each resident within the City. The waste collection revenue and expense were previously shown within the General Fund.

### **Permanent Funds**

The City serves as trustee for funds collected through its cemetery perpetual care fee. This fee is assessed on all municipal cemetery plots sold. Interest earned from the Cemetery Perpetual Care Fund is used to support the maintenance costs at the municipal cemetery. The principal amount of the fund cannot be used for any purpose.

### **Miscellaneous and Statistical**

Statistical and supplemental financial data is contained within this section. This background information serves to familiarize the reader with the community's economic profile.

#### Personnel Roster

The Personnel Roster serves as a summary of the staffing level for all departments. Information is presented in two forms, positions and full-time equivalents (FTE's). An FTE is a unit of measure that converts the hours worked by part-time and seasonal employees into equivalent hours worked by full-time employees. Full-time employees work 2,080 hours annually. An example of an FTE calculation would be a part-time employee that works 1,040 hours annually. The FTE calculation would be  $0.5 (1,040 \div 2,080)$ .

#### Glossary

The glossary contains definitions of words used throughout the budget document. Most of the terminology is specific to local government budgeting and accounting and is not readily understood by a reasonably informed lay reader.

### **Basis of Budgeting**

Fund budgets are on a basis consistent with modified and full accrual accounting basis, with exceptions, including that depreciation, amortization and bad debt expenses are not included in the budget, capital purchases are budgeted in the year of purchase, and debt principal is budgeted in the year it is to be paid. The emphasis is on cash transactions in lieu of non-cash transactions, such as depreciation and amortization. The focus is on the net change in working capital.

The General, Debt Service, Special Revenue, and Permanent funds are budgeted on a modified accrual basis, with exceptions as noted above. Revenues are recognized when

susceptible to accrual (i.e., when they are “measurable and available”). Substantially all revenues are considered to be susceptible to accrual. Ad valorem, sales, hotel, and franchise tax revenues are susceptible to accrual. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measurable and the liability will be liquidated with resources included in the budget, except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period; (4) un-matured interest on long-term debt is recognized when due, and (5) those exceptions noted above.

The Enterprise funds are budgeted on a full accrual basis with exceptions as noted above. Revenues are budgeted in the year they are expected to be earned and expenses are budgeted in the year the liability is expected to be incurred.

## Basis of Accounting

Basis of accounting refers to the time at which revenues, expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

Governmental funds and agency funds are accounted for using the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenses, if measurable, are generally recognized when the related fund liability is incurred. Exceptions to this general rule include the un-matured principal and interest on general obligation long-term debt which is recognized when due and accrued vacation and sick leave, which is included in the General Long-Term Debt Account Group. These exceptions are in conformity with generally accepted accounting principles.

Property tax revenues are recognized when they become available. In this case, available means when due, or past due and receivable within the current period and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Tax collections expected to be received subsequent to the 60-day availability period are reported as deferred revenue.

Sales taxes are recorded when susceptible to accrual (i.e., both measurable and available). Sales taxes are considered measurable when in the custody of the State Comptroller and are recognized as revenue at that time. Other major revenues that are considered susceptible to accrual include utility franchise taxes, grants-in-aid earned and other intergovernmental revenues. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual grant programs are used for guidance. There are essentially two types of intergovernmental revenues. In one, monies must be expended for the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenses recorded. In the other, monies are virtually unrestricted as to

purpose of expense and are revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt, or earlier, if the susceptible to accrual criteria are met.

The accrual basis of accounting is utilized by the proprietary fund. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable (i.e., water billings and accrued interest). Expenses are records in the accounting period incurred, if measurable.

## Organizational Relationships

A department is a major administrative segment of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area (e.g., Police Department, Parks and Recreation Department, Public Department). The smallest organizational unit budgeted is the division. The division indicates responsibility for one functional area, and in many cases these functional areas are put together to demonstrate a broader responsibility. When this is done, the divisions are combined to make up one department. For example, the Public Works Department is comprised of Public Works Administration, Streets, Traffic, and Vehicle Maintenance.

## Budget Amendment

Following formal adoption, the budget is amended as necessary through a submission made by a Department Director to the City Manager. A budget amendment form detailing the reason, line items and amounts to be effected is prepared. The Finance Department reviews the amendment for available dollars and the City Manager reviews the amendment for overall appropriate objectives and purposes. Should appropriations transfer between Departments, Funds, or involve fund balance or Contingency Funds, the amendment is submitted to City Council for approval; otherwise, the City Manager has authority to approve or disapprove. Budget amendments that require City Council approval are formally as an ordinance of the City.

## Budget Process

- (a) **Strategic Planning and Visioning** – Early in the budget process, the City Council and administrative staff retreat to discuss community needs and challenges. City Council develops short and long-term priorities as well as a policy statement to use for the current budget and future years.
- (b) **Revenue Projection** – The Finance Department staff develops revenue projections based upon trend analysis, anticipated changes in the local, state and national economies, and discussions with other departments. The revenue projection is used to determine the financial limitations for the development of the budget.
- (c) **Budget Development** – Departments develop a budget that incorporates the goals outlined within the policy statement and the financial limitations as determined through revenue projections.

- (d) **Budget Analysis** – Once department budgets are submitted, a preliminary budget estimate is constructed. Administrative and Finance staff review the preliminary budget and hold department reviews. Funding requests and target levels are discussed in an attempt to reconcile department requests with financial limitations and policy statement goals.
- (e) **Budget** – The City Manager submits a budget that seeks to meet City Council’s goals as outlined in the policy statement. Council then reviews the budget for conformity to their overall direction and guidance. Workshops are held to review and discuss the budget. City Council may take action to make changes to the budget.
- (f) **Public Hearings / Budget Adoption** – Public hearings on the budget and tax rate are held to give citizens an opportunity to speak for or against the budget. Citizens also have an opportunity to attend budget workshops that occur prior to the budget adoption. The budget and tax rate take effect on October 1<sup>st</sup>.

## FY 2014 Budget Calendar

January 11	Visioning Workshop
February 21	Budget Policy Workshop
March 5	Budget Policy Adoption
March 18	Departmental Budget Kickoff
April 15	Completed Departmental Budgets Due to Finance
April 15	Department Budget Meetings
June 1	Preliminary Budget due to City Manager
Month of June	Budget Reviewed by City Manager and one-on-ones held with City Council
June 28	Finance and Audit Committee Review
July 11	1 <sup>st</sup> Budget Review Workshop
July 18	2 <sup>nd</sup> Budget Review Workshop
July 25	Tax Rolls Certified
July 31	Adopted Budget Filed with City Clerk and Council
September 3	1 <sup>st</sup> reading of Tax Rate, Utility Rates and Budget Ordinance
September 17	2 <sup>nd</sup> Reading of Tax Rate and Utility Rates and Budget Adoption

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### DEPARTMENT/RESPONSIBILITY CENTER MATRIX

This matrix shows the correlation between departments and their respective responsibility center. Listed across the top of the matrix are the responsibility centers. The departments are shown along the side. Areas containing a check mark indicate the responsibility of the department.

Department	Responsibility Center			
	General Service	Community Service	Community Development	Public Safety
City Manager	✓			
City Clerk	✓			
Legal	✓			
Human Resources	✓			
Finance	✓			
Technology Services	✓			
Neighborhood Services			✓	
Environmental Health		✓		
Library		✓		
Parks and Recreation		✓		
Capital Improvements			✓	
Planning and Development			✓	
WIC		✓		
Fire				✓
Police				✓
Public Services			✓	
Water & Wastewater Utility			✓	
Electric Utility			✓	
Municipal Airport			✓	

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### DEPARTMENT/DIVISION ASSIGNMENT BY FUND

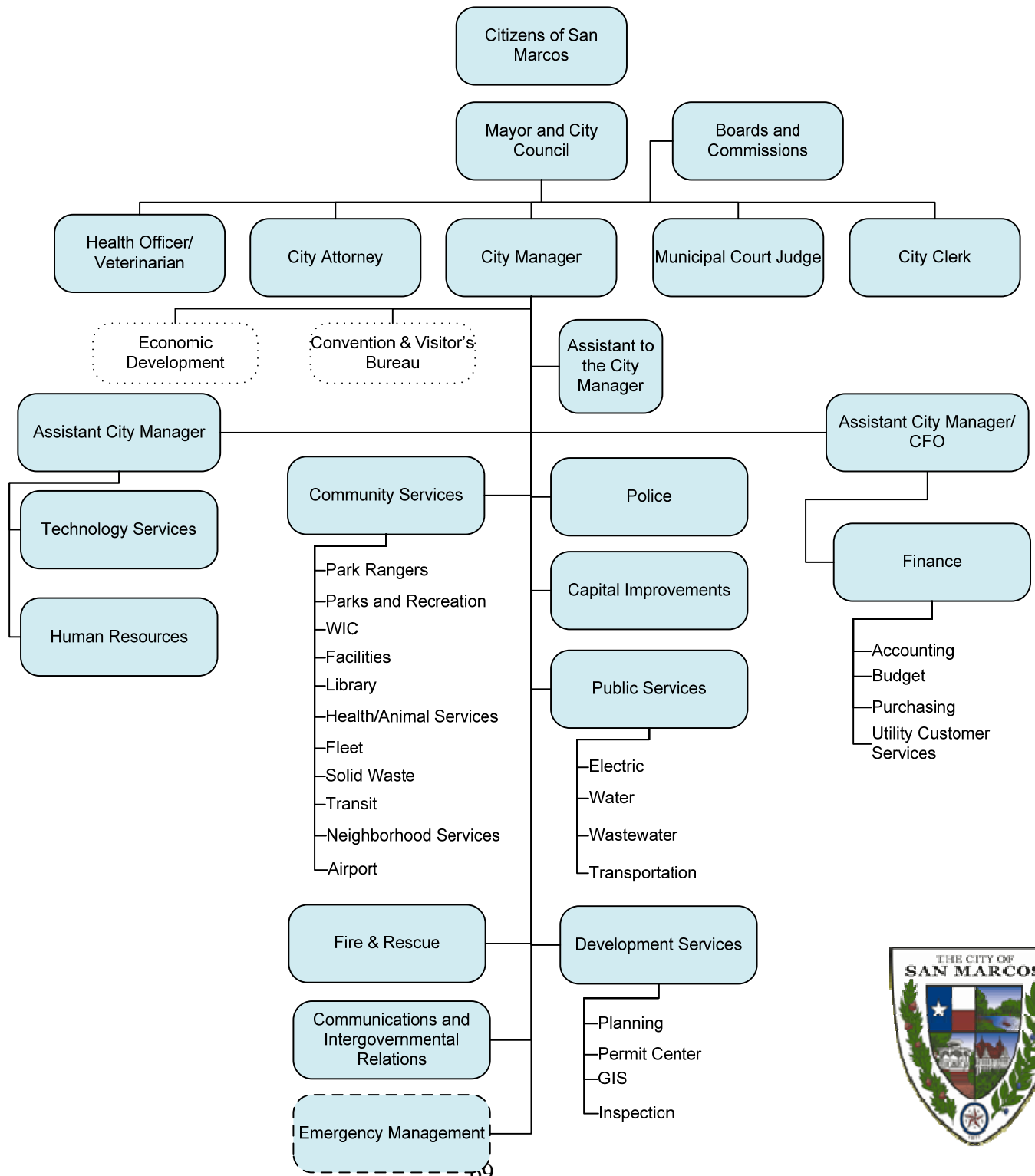
The annual budget is presented by fund. This matrix shows the assignment of departments and divisions by fund within the budget. Listed across the top of the matrix are the major funds. The departments and divisions within each fund are shown below the respective fund.

<b>General Fund</b>	<b>Hotel Occupancy Tax Fund</b>	<b>WIC Program Fund</b>	<b>Water /WW Utility Fund</b>	<b>Electric Utility Fund</b>	<b>CIP Fund</b>	<b>Municipal Airport Fund</b>
City Manager	Main Street	Administration	Wastewater Collection	Conservation	CIP	Airport
City Clerk		Nutrition		Meter Operations		
Legal		Breastfeeding	Wastewater Treatment Facility Operations	Administration		
Finance		Peer Councilor		Maintenance		
Municipal Court				Billing & Collections		
Human Resources			Water Quality Services	Public Services Administration		
Technology Services						
Neighborhood Services			Water Production/ Wastewater Treatment Facility Maintenance			
Environmental Health						
Animal Services						
Library						
Parks & Recreation			Water Distribution Maintenance			
Activity Center						
Facilities & Grounds			Conservation			
			Administration			
Park Rangers						
Development Services Admin						
Planning/Permit						
Inspections						
Police Admin/ Operations						
Fire						
Transportation Administration						
Streets						
Traffic Control						
Fleet						

# City of San Marcos

## 2013-14 ANNUAL BUDGET

### ORGANIZATION CHART





# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### COMMUNITY INFORMATION

The City of San Marcos is a Home-Rule municipality operating under the Council-Manager form of government and is approximately 32 square miles in size with a residential population of 50,913. The city was incorporated on July 11, 1877. San Marcos is the county seat and principal commercial, educational and recreational center of Hays County. San Marcos is located on Interstate Highway 35 and U.S. Highway 81, and at the intersection of State Highways 80, 142, 21 and 123, midway between the metropolitan areas of San Antonio and Austin. San Marcos attracts millions of visitors annually that shop at the Prime Outlet Mall, Tanger Outlet Mall, and visit the Aquarena Springs Park and Wonder World Park. Beef cattle, sorghums and cotton are the principal sources of agricultural income. Retail sales are the principal source of economic income.

The climate of San Marcos is humid sub-tropical with hot summers. The annual total precipitation is 42.41 inches. Rainfall occurs in late spring and early fall. The mean length of the growing season (without freeze) is 254 days. San Marcos receives about 63% of total possible sunshine annually. San Marcos sits between 650 and 805 feet above sea level.

There are 309 lane miles of streets and roads in the city, with approximately 99.9% of these paved. Transportation methods include two bus services, an airport, and two railways. There are four fire stations and one police station in the city.

There are six public elementary schools, four private elementary schools, two public junior high schools, 3 private junior high schools, one public high school, two private high schools, and one public alternative education school located in San Marcos.

There are currently over 30,000 registered voters within the city limits.

The City's 27,000 square-foot public library houses a collection of over 145,000 volumes. The library collection includes books, videos, audiotapes, computer software, and audiovisual equipment. All residents of San Marcos and Hays County are eligible to borrow materials and use other library services. The library offers a wide array of programs and services including GED and English as a Second Language tutoring for adults, story time and film programs for children, inter-library loan, and reference assistance. The library is open seven days per week and makes its two meeting rooms and thirty internet-accessible computers available for public use.

#### Recreational Facilities:

Activity Center. 62,000 square-foot facility offering programs to youth, adults and seniors.

Bicentennial Park. 4 acres – jogging trail, picnic tables.

Castle Forest. 2.6 acres – undeveloped.

Children's Park. 5.77 acres – picnic facilities jogging trails, playscape, and restroom facilities.

City Park. 18 acres – one multi-purpose football/soccer field, recreation hall, picnic facilities, two basketball courts, and playground apparatus.

Dunbar Park. 7.3 acres – recreation center, basketball court, playground apparatus, multi-purpose field, and picnic facilities.

Gary Parkland. 42 acres – 4 lighted softball fields, concession stand, restroom facilities, and 7 multi-size soccer/football fields and concession.

H-E-B Park. 3 acre – picnic facilities and playground apparatus.

Hills of Hays. 2.91 acres – playground, basketball court, and picnic facilities.

Lancaster. 2.315 acres – playground apparatus and basketball court.

Memorial Park. 12.56 acres – public library and new activity center.

Old Wastewater Treatment Plant. 12 acres – undeveloped.

Prospect Park. 9 acres – greenspace, undeveloped.

Ramon Lucio Park. 22.10 acres – 5 lighted little league fields, one lighted pony league field, jogging trails, picnic facilities, and one covered pavilion.

Rio Vista Park. 13.54 acres – swimming pool, 2 covered pavilions, 6 lighted tennis courts, picnic facilities, basketball court, jogging trails, Park Rangers and Fire Marshall.

River Ridge. 7.4 acres – 2 tennis courts, basketball courts and jogging trail.

San Marcos Riverwalk Park and Fish Hatchery. 3.4 acres with bike and hiking trails.

San Marcos Park and Wildlife Habitat. 8.8 acres – picnic facilities and jogging trails.

Schulle Canyon. 20.9 acres – greenspace, undeveloped.

Sessions Drive. 5 acres – greenspace, undeveloped.

Swift Memorial Park. 0.25 acres – playground apparatus, basketball court and greenhouse.

Verimendi Plaza. 1.25 acres – Charles S. Cock House Museum, Memorial Grove, riverwalk, gazebo, fountain, gardens, foundation and picnic facilities.

Veteran's Memorial Park. 1.25 acres – picnic facilities, one covered pavilion, playground apparatus and basketball court.

Victory Gardens. 0.25 acres – playground apparatus and basketball court.

5 mile Dam Soccer complex- 47 acres- playground, 10 soccer fields, concession, jogging trail and one covered pavilion.

Spring Lake Preserve 250 acres, natural undeveloped

Purgatory Creek 427 acres, trails, natural areas

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### DEMOGRAPHIC STATISTICS

#### LAST TEN FISCAL YEARS

Fiscal Year	Population (A)	Hays County Median Family Income	Hays County Median Age	SMCISD School Enrollment (C)	Unemployment Rate for City of San Marcos
2003	42,165 (A)	52,195 (F)	28.94 (A)	7,064	5.5 % (H)
2004	44,769 (A)	66,900 (A)	28.94 (A)	7,020	6.8 % (H)
2005	43,994 (A)	67,070 (A)	28.90 (A)	7,200	3.6 % (H)
2006	47,069 (A)	66,376 (A)	28.90 (A)	N/A	4.2% (H)
2007	50,049 (A)	65,280 (A)	28.25 (A)	7,350	3.4% (H)
2008	50,317 (A)	72,670 (A)	28.4 (A)	7,400	3.4% (H)
2009	50,913 (A)	74,850 (A)	28.2 (A)	7,434	4.7% (H)
2010	53,913 (A)	75,200 (A)	28.2 (A)	7,500	5.4% (H)
2011	47,505 (A)	70,100 (A)	28.2 (A)	7,550	6.0% (H)
2012	46,750 (A)	70,100 (A)	28.2 (A)	7,550	4.7% (H)

#### Sources:

- A City of San Marcos Planning Department.
- B U.S. Department of Commerce; information for Hays County.
- C Superintendent's Average Attendance Report (years reported are September through June).
- D Texas Statement Employment Commission, Economic Research and Analysis Department, January 1991 - Civilian Labor Force Annual Average Data Report.
- E Not Used.
- F Chamber of Commerce, San Marcos, Texas.
- G Fiscal year 1996 changed from Per Capita Income to Median Income.
- H Texas Workforce Commission labor market information.
- I US Census Bureau

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### TEN LARGEST TAXPAYERS

Business Name	Business Category	Assessed Valuation	Percent of Total Assessed Valuation
Hays Energy LP	Energy	\$195,078,720	36.00%
H.E.B. Warehouse	Grocery Warehouse	106,978,973	19.74%
San Marcos Factory Shops	Retail Center	42,736,053	7.89%
Tanger Properties	Retail Center	42,264,170	7.80%
Prime Outlets	Retail Center	35,102,300	6.48%
Copper Beech Townhomes	Apartment Property	25,960,360	4.79%
Goodrich Corp	Tire Distribution	25,138,938	4.64%
H.E.B Grocery	Grocery Store	23,301,786	4.30%
JQH-San Marcos Dev	Property Development	22,870,720	4.22%
Cabana Beach Apts	Apartment Property	22,496,600	4.15%
Total		<u>\$541,928,620</u>	<u>100.00%</u>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### TEN LARGEST EMPLOYERS

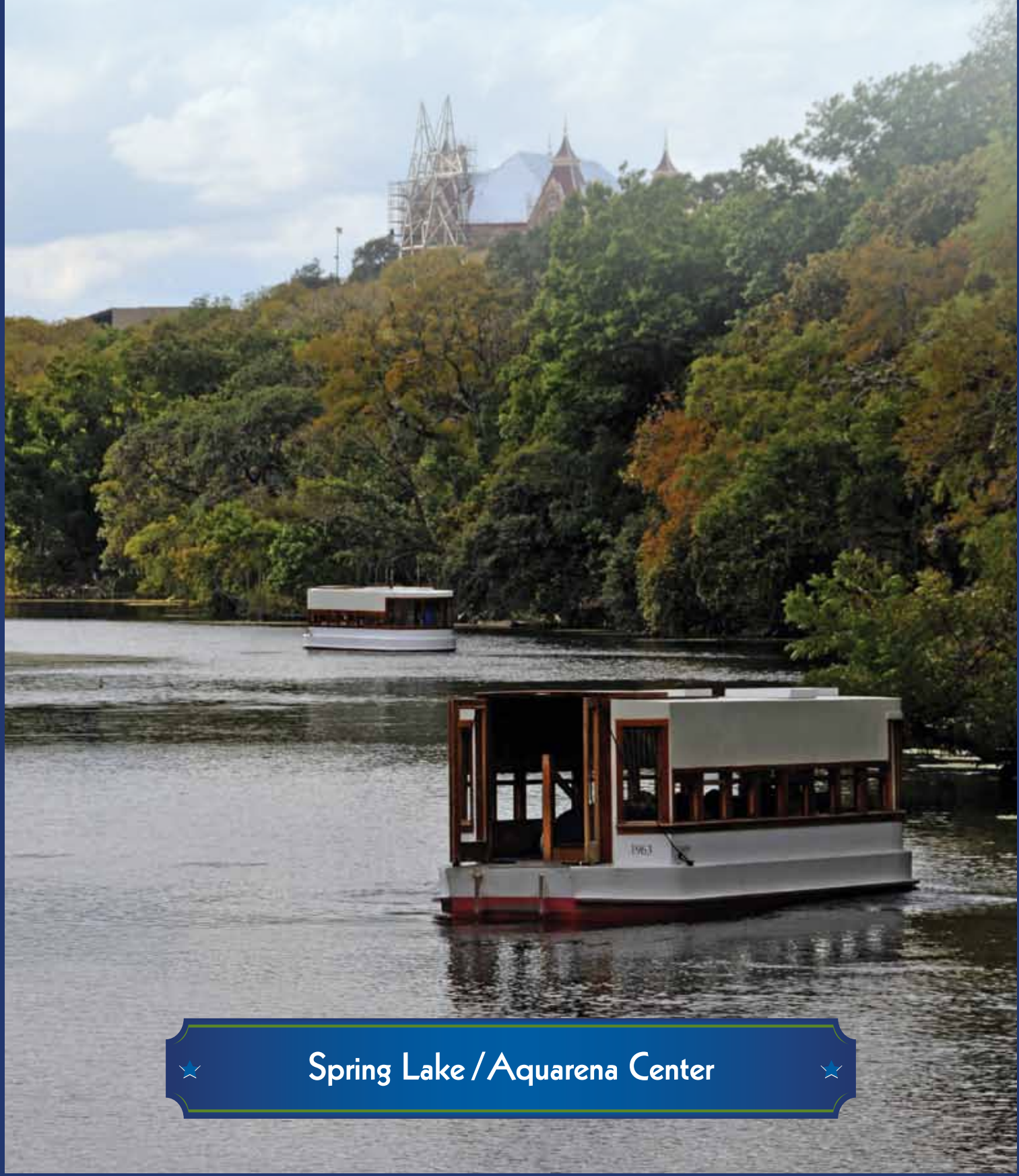
<u>Business Name</u>	<u>Business Category</u>	<u>Number of Employees</u>
Texas State University	University	3,036
Prime Outlets San Marcos	Retail Outlet	2,100
Tanger Factory Outlet Center	Retail Outlet	1,540
San Marcos CISD	Education	1,200
Hays County	County Government	813
Central Texas Medical Center	Hospital	800
Hunter Industries	Manufacturing	650
H.E.B. Distribution Center	Grocery Warehouse	650
Gary Job Corps	Government Housing	560
City of San Marcos	City Government	550

### TEN LARGEST ELECTRIC CUSTOMERS

<u>Business Name</u>	<u>Amount Billed</u>
Texas State University, Cogen	\$7,796,729
H.E.B. Grocery	1,864,604
City of San Marcos	914,707
Texas State University	871,704
SMCISD	795,955
Central Texas Medical Center	720,021
Embassy Suites Hotel & Conf Center	640,851
Hays County Government Center	595,693
Walmart Super Store	573,562
Walmart Stores Texas #4958	335,286

# Budget Summary

Annual Budget ★ Fiscal Year 2013–2014



★ Spring Lake / Aquarena Center ★

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### CONSOLIDATED FUND BALANCE STATEMENT

	Fund Balance 10-01-2012	Estimated Revenues FY 2012-13	Estimated Expenses FY 2012-13	Fund Balance 10-01-2013	Adopted Revenues FY 2013-14	Adopted Expenses FY 2013-14	Fund Balance 09-30-2014
<u>Governmental Funds</u>							
General Fund	14,924,787	48,281,439	46,606,486	16,599,740	50,130,796	52,534,338	14,196,198
Debt Service Fund	10,484,325	12,881,204	12,606,899	10,758,630	13,220,923	12,693,588	11,285,965
<u>Special Revenue Funds</u>							
Hotel Occupancy Tax Fund	747,111	2,897,125	3,133,266	510,970	2,975,273	3,404,983	81,260
Municipal Court Technology Fund	236,281	32,025	30,000	238,306	34,025	30,000	242,331
Municipal Court Security Fee Fund	68,923	25,008	11,464	82,467	26,012	11,611	96,868
Municipal Court Juvenile Fee Fund	21,075	40,000	47,554	13,521	41,000	49,409	5,112
Municipal Court Efficiency Fee Fund	-	-	-	-	27,000	5,000	22,000
Seized Assets Fund	83,763	5,010	50,425	38,348	5,100	1,500	41,948
TIRZ #2, #3, #5	-	420,671	392,718	27,953	552,029	579,982	-
CDBG Program Fund	-	572,577	572,577	-	513,665	513,665	-
WIC Program Fund	-	1,893,180	1,893,180	-	1,998,528	1,998,528	-
Cemetery Operations Fund	20,257	145,364	160,427	5,194	157,661	162,855	-
PEG Funds	242,961	90,000	-	332,961	90,000	250,000	172,961
<u>Permanent Funds</u>							
Cemetery Perpetual Care Fund	1,039,799	15,000	-	1,054,799	15,000	-	1,069,799
<u>CIP Funds</u>							
General Debt Capital Projects	438,708	100,000	607,303	(68,596)	406,750	285,100	53,054
Water Wastewater Capital Projects	1,355,748	1,057,500	975,924	1,437,324	847,550	741,261	1,543,613
Drainage Utility Capital Projects	624,473	205,000	149,998	679,475	172,700	114,040	738,135
<u>Enterprise Funds</u>							
Water & Wastewater Utility Fund	7,177,156	30,425,271	30,334,237	7,268,190	31,727,160	31,726,821	7,268,529
Drainage Utility Fund	993,579	2,688,261	2,943,620	738,220	2,817,945	2,781,268	774,897
Electric Utility Fund	3,469,575	57,387,388	54,337,096	6,519,867	56,094,791	55,004,984	7,609,674
Municipal Airport Fund	29,303	358,970	388,273	-	391,548	391,548	-
Waste Collection Utility Fund	954,207	2,446,976	2,438,820	962,363	2,625,010	3,132,228	455,145
Transit	-	327,152	327,152	-	326,114	326,114	-
<u>All Funds</u>							
All Funds	42,912,031	162,295,120	158,007,419	47,199,731	165,196,579	166,738,822	45,657,489

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### CONSOLIDATED SUMMARY OF MAJOR REVENUES AND EXPENSES

	General Fund	Debt Service Fund	Hotel Occupancy Tax Fund	CDBG Program Fund	WIC Program Fund	Other Special Revenue Funds	Water & Wastewater Utility Fund	Drainage Utility Fund
<b>Beginning Fund Balance</b>								
<b>October 1 2014</b>	16,599,740	10,758,630	510,970	-	-	738,750	7,268,190	738,220
<b>Major Revenues</b>								
Taxes	39,542,950	7,892,828	2,927,288	-	-	-	-	-
Licenses and Permits	1,706,648	-	-	-	-	1,300	-	-
Fines and Penalties	1,778,459	-	-	-	-	109,000	-	27,164
Interest Income	61,000	26,000	1,000	-	-	137	79,000	10,000
Cultural and Recreational	875,851	-	-	-	-	-	-	-
Other Agencies	432,119	-	-	-	-	-	-	-
Current Services	374,067	-	-	-	-	-	-	-
Grants	-	-	-	453,665	1,998,528	-	-	-
Water Service Revenue	-	-	-	-	-	-	14,948,307	-
Wastewater Service Revenue	-	-	-	-	-	-	13,532,583	-
Drainage Service Revenue	-	-	-	-	-	-	-	2,733,317
Electric Service Revenue	-	-	-	-	-	-	-	-
Waste Collection Service Revenue	-	-	-	-	-	-	-	-
Operating Transfers	4,502,868	-	46,985	60,000	-	86,061	-	-
Other Revenues	856,834	5,302,095	-	-	-	736,329	3,167,270	47,464
One-Time Revenues	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>50,130,796</b>	<b>13,220,923</b>	<b>2,975,273</b>	<b>513,665</b>	<b>1,998,528</b>	<b>932,827</b>	<b>31,727,160</b>	<b>2,817,945</b>
<b>Available Resources</b>	<b>66,730,536</b>	<b>23,979,553</b>	<b>3,486,243</b>	<b>513,665</b>	<b>1,998,528</b>	<b>1,671,577</b>	<b>38,995,349</b>	<b>3,556,165</b>
<b>Major Expenses</b>								
Personnel Services	35,484,111	-	128,525	84,002	1,357,734	56,020	3,182,544	157,026
Contracted Services	5,576,953	-	1,842,542	415,265	255,958	167,355	8,507,364	807,149
Materials and Supplies	3,622,363	-	28,946	14,398	118,765	12,000	1,200,880	37,786
Other Charges	2,274,014	-	30,561	-	266,071	351,498	6,106,636	164,065
Capital Outlay and Maintenance	2,716,803	-	-	-	-	275,000	250,000	-
System Improvements	-	-	-	-	-	-	-	-
Social Services	410,000	-	-	-	-	-	-	-
Debt Service	-	12,693,588	-	-	-	-	9,921,599	1,615,243
Operating Transfers	1,550,093	-	1,374,408	-	-	228,484	57,797	-
Transfer to Capital Reserves	-	-	-	-	-	-	2,500,000	-
Rate Stabilization Fund	-	-	-	-	-	-	-	-
One-Time Expenses	900,000	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>52,534,337</b>	<b>12,693,588</b>	<b>3,404,983</b>	<b>513,665</b>	<b>1,998,528</b>	<b>1,090,357</b>	<b>31,726,821</b>	<b>2,781,268</b>
<b>Ending Fund Balance</b>								
<b>on 09/30/2014</b>	<b>14,196,199</b>	<b>11,285,965</b>	<b>81,260</b>	<b>-</b>	<b>-</b>	<b>581,220</b>	<b>7,268,529</b>	<b>774,896</b>



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### CONSOLIDATED SUMMARY OF MAJOR REVENUES AND EXPENSES

	Electric Utility Fund	Municipal Airport Fund	Waste Collection Utility Fund	Transit Fund	Capital Improvements Fund	Permanent Funds	Total from All Funds
<b>Beginning Fund Balance</b>							
<b>October 1 2014</b>	6,519,867	0	962,363	-	2,048,203	1,054,799	47,199,731
<b>Major Revenues</b>							
Taxes	-	-	-	-	-	-	50,363,066
Licenses and Permits	-	-	-	-	-	-	1,707,948
Fines and Penalties	-	-	-	-	-	-	1,914,623
Interest Income	20,000	150	-	-	200,000	5,000	402,287
Cultural and Recreational	-	-	-	-	-	-	875,851
Other Agencies	-	-	-	-	-	-	432,119
Current Services	-	312,576	-	-	-	-	686,643
Grants	-	-	-	-	-	-	2,452,193
Water Service Revenue	-	-	-	-	-	-	14,948,307
Wastewater Service Revenue	-	-	-	-	-	-	13,532,583
Drainage Service Revenue	-	-	-	-	-	-	2,733,317
Electric Service Revenue	52,767,953	-	-	-	-	-	52,767,953
Waste Collection Service Revenue	-	-	2,580,010	-	-	-	2,580,010
Operating Transfers	-	-	-	326,114	-	-	5,022,028
Other Revenues	3,306,838	-	45,000	-	1,227,000	10,000	14,698,830
One-Time Revenues	-	78,822	-	-	-	-	78,822
<b>Total Revenues</b>	<b>56,094,791</b>	<b>391,548</b>	<b>2,625,010</b>	<b>326,114</b>	<b>1,427,000</b>	<b>15,000</b>	<b>165,196,579</b>
<b>Available Resources</b>	<b>62,614,658</b>	<b>391,548</b>	<b>3,587,373</b>	<b>326,114</b>	<b>3,475,203</b>	<b>1,069,799</b>	<b>212,396,311</b>
<b>Major Expenses</b>							
Personnel Services	4,060,467	-	122,315	21,107	1,140,401	-	45,794,254
Contracted Services	40,290,715	350,653	2,432,055	302,007	-	-	60,948,016
Materials and Supplies	536,630	4,000	21,853	3,000	-	-	5,600,621
Other Charges	7,137,965	36,895	56,005	-	-	-	16,423,710
Capital Outlay and Maintenance	1,100,000	-	500,000	-	-	-	4,841,803
System Improvements	-	-	-	-	-	-	-
Social Services	-	-	-	-	-	-	410,000
Debt Service	1,879,207	-	-	-	-	-	26,109,636
Operating Transfers	-	-	-	-	-	-	3,210,782
Transfer to Capital Reserves	-	-	-	-	-	-	2,500,000
Rate Stabilization Fund	-	-	-	-	-	-	-
One-Time Expenses	-	-	-	-	-	-	900,000
<b>Total Expenses</b>	<b>55,004,984</b>	<b>391,548</b>	<b>3,132,228</b>	<b>326,114</b>	<b>1,140,401</b>	<b>-</b>	<b>166,738,821</b>
<b>Ending Fund Balance</b>							
<b>on 09/30/2014</b>	<b>7,609,674</b>	<b>-</b>	<b>455,145</b>	<b>0</b>	<b>2,334,802</b>	<b>1,069,799</b>	<b>45,657,489</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### CONSOLIDATED REVENUE COMPARISON

	Actual Fiscal Year 2011-12	Approved Fiscal Year 2012-13	Estimated Fiscal Year 2012-2013	Adopted Fiscal Year 2013-14
<hr/>				
<u>Governmental Funds</u>				
General Fund	43,915,466	46,796,793	48,281,439	50,130,796
Debt Service Fund	16,042,190	12,676,563	12,881,204	13,220,923
<u>Special Revenue Funds</u>				
Hotel Occupancy Tax Fund	2,557,386	2,511,230	2,897,125	2,975,273
Municipal Court Technology Fund	34,895	40,025	32,025	34,025
Municipal Court Security Fee Fund	26,214	30,120	25,008	26,012
Municipal Court Juvenile Fee Fund	39,921	29,000	40,000	41,000
Municipal Court Efficiency Fee Fund	-	-	-	27,000
Seized Assets Fund	110,362	5,100	5,010	5,100
TIRZ #2, #3, #4	350,375	409,543	420,671	552,029
CDBG Program Fund	305,029	572,577	572,577	513,665
WIC Program Fund	1,542,572	1,893,180	1,893,180	1,998,528
Cemetery Operations Fund	135,229	156,235	145,364	157,661
PEG Funds	90,328	-	90,000	90,000
<u>Permanent Funds</u>				
Cemetery Perpetual Care Fund	15,406	33,500	15,000	15,000
<u>Capital Improvement Funds</u>				
General Capital Projects	262,497	537,500	100,000	406,750
Water Wastewater Capital Projects	106,336	1,057,500	1,057,500	847,550
Drainage Utility Capital Projects	38,827	205,000	205,000	172,700
<u>Enterprise Funds</u>				
Water/Wastewater Utility Fund	29,411,564	30,425,271	30,425,271	31,727,160
Drainage Utility Fund	2,609,261	2,631,183	2,688,261	2,817,945
Electric Utility Fund	51,657,175	55,886,348	57,387,388	56,094,791
Municipal Airport Fund	441,738	378,965	358,970	391,548
Waste Collection Utility Fund	2,340,632	2,483,984	2,446,976	2,625,010
Transit Fund	-	1,294,256	327,152	326,114
 Total	 152,033,402	 160,053,873	 162,295,120	 165,196,579

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### CONSOLIDATED EXPENSE COMPARISON

	Actual Fiscal Year 2011-12	Approved Fiscal Year 2012-13	Estimated Fiscal Year 2012-2013	Adopted Fiscal Year 2013-14
<hr/>				
<u>Governmental Funds</u>				
General Fund	42,804,965	46,948,429	46,606,486	52,534,337
Debt Service Fund	12,693,288	12,470,579	12,606,899	12,693,588
<u>Special Revenue Funds</u>				
Hotel Occupancy Tax Fund	2,369,823	2,658,792	3,133,266	3,404,983
Municipal Court Technology Fund	12,104	30,000	30,000	30,000
Municipal Court Security Fee Fund	8,514	11,464	11,464	11,611
Municipal Court Juvenile Fee Fund	40,192	47,554	47,554	49,409
Municipal Court Efficiency Fee Fund	-	-	-	5,000
Seized Assets Fund	77,774	1,500	50,425	1,500
TIRZ #2, #3, #4	242,049	409,543	392,718	579,982
CDBG Program Fund	305,029	572,577	572,577	513,665
WIC Program Fund	1,542,572	1,893,180	1,893,180	1,998,528
Cemetery Operations Fund	125,026	165,621	160,427	162,855
PEG Funds	-	-	-	250,000
<u>Permanent Funds</u>				
Cemetery Perpetual Care Fund	-	-	-	-
<u>Capital Improvement Funds</u>				
General Capital Projects	498,279	607,303	607,303	285,100
Water Wastewater Capital Projects	408,202	975,924	975,924	741,261
Drainage Utility Capital Projects	192,292	149,998	149,998	114,040
<u>Enterprise Funds</u>				
Water/Wastewater Utility Fund	35,891,008	30,508,768	30,334,237	31,726,821
Drainage Utility Fund	2,563,561	2,962,683	2,943,620	2,781,268
Electric Utility Fund	54,289,773	55,503,964	54,337,096	55,004,984
Municipal Airport Fund	343,777	403,965	388,273	391,548
Waste Collection Utility Fund	2,148,975	2,980,732	2,438,820	3,132,228
Transit Fund	-	1,294,257	327,152	326,114
 Total	 156,557,205	 160,596,833	 158,007,419	 166,738,821

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### CONSOLIDATED FUND BALANCE COMPARISON

	Actual Fiscal Year 2011-12	Approved Fiscal Year 2012-13	Estimated Fiscal Year 2012-2013	Adopted Fiscal Year 2013-14
<u>Governmental Funds</u>				
General Fund	14,924,787	14,773,151	16,599,740	14,196,199
Debt Service Fund	10,484,325	10,690,309	10,758,630	11,285,965
<u>Special Revenue Funds</u>				
Hotel Occupancy Tax Fund	747,111	349,358	510,970	81,260
Municipal Court Technology Fund	236,281	246,306	238,306	242,331
Municipal Court Security Fee Fund	68,923	87,579	82,467	96,868
Municipal Court Juvenile Fee Fund	21,075	2,521	13,521	5,112
Municipal Court Efficiency Fee Fund	-	-	-	22,000
Seized Assets Fund	83,763	87,363	38,348	41,948
TIRZ #2, #3, #4	-	-	27,953	-
CDBG Program Fund	-	-	-	-
WIC Program Fund	-	-	-	-
Cemetery Operations Fund	20,257	10,871	5,194	-
PEG Funds	242,961	242,961	332,961	172,961
<u>Permanent Funds</u>				
Cemetery Perpetual Care Fund	1,039,799	1,073,299	1,054,799	1,069,799
<u>Capital Improvement Funds</u>				
General Capital Projects	438,708	368,904	(68,596)	53,054
Water Wastewater Capital Projects	1,355,748	1,437,324	1,437,324	1,543,613
Drainage Utility Capital Projects	624,473	679,475	679,475	738,135
<u>Enterprise Funds</u>				
Water/Wastewater Utility Fund	7,177,156	7,093,659	7,268,190	7,268,529
Drainage Utility Fund	993,579	662,079	738,220	774,896
Electric Utility Fund	3,469,575	3,851,959	6,519,867	7,609,674
Municipal Airport Fund	29,303	4,303	-	-
Waste Collection Utility Fund	954,207	457,459	962,363	455,145
Transit Fund	-	(1)	-	0
Total	42,912,030	42,118,879	47,199,731	45,657,489

City of San Marcos  
Property Tax Valuation and Revenue  
2013-14 Annual Budget

<b>Total Market Value</b>	\$ 3,057,698,401
Less: Exemptions & Exempt Properties	<u>-</u>
<b>Net Taxable Assessed Valuations</b>	\$ 3,057,698,401

Assessed Value X \$0.5302 Tax Rate	\$ 16,211,917
98.00% Collection Rate	\$ 15,887,679
2.00% Delinquent Rate	\$ 324,238

**Total Taxes To Be Collected:**

Current Collections		\$ 15,887,679
Delinquent Collections	65.00%	210,755
Penalties and Interest	35.00%	<u>113,483</u>
		\$ 16,211,917

**Division of Tax Rate:**

Debt Service	48.6853%	\$ 0.2581	\$ 7,892,828
O & M	<u>51.3147%</u>	<u>0.2721</u>	<u>8,319,089</u>
	100.0000%	\$ 0.5302	\$ 16,211,917

**General Fund Detail:**

Current Ad Valorem	\$ 7,780,947
TIRZ Payments	371,760
Delinquent	108,148
Penalties	<u>58,234</u>
	\$ 8,319,089

**Debt Service Fund Detail:**

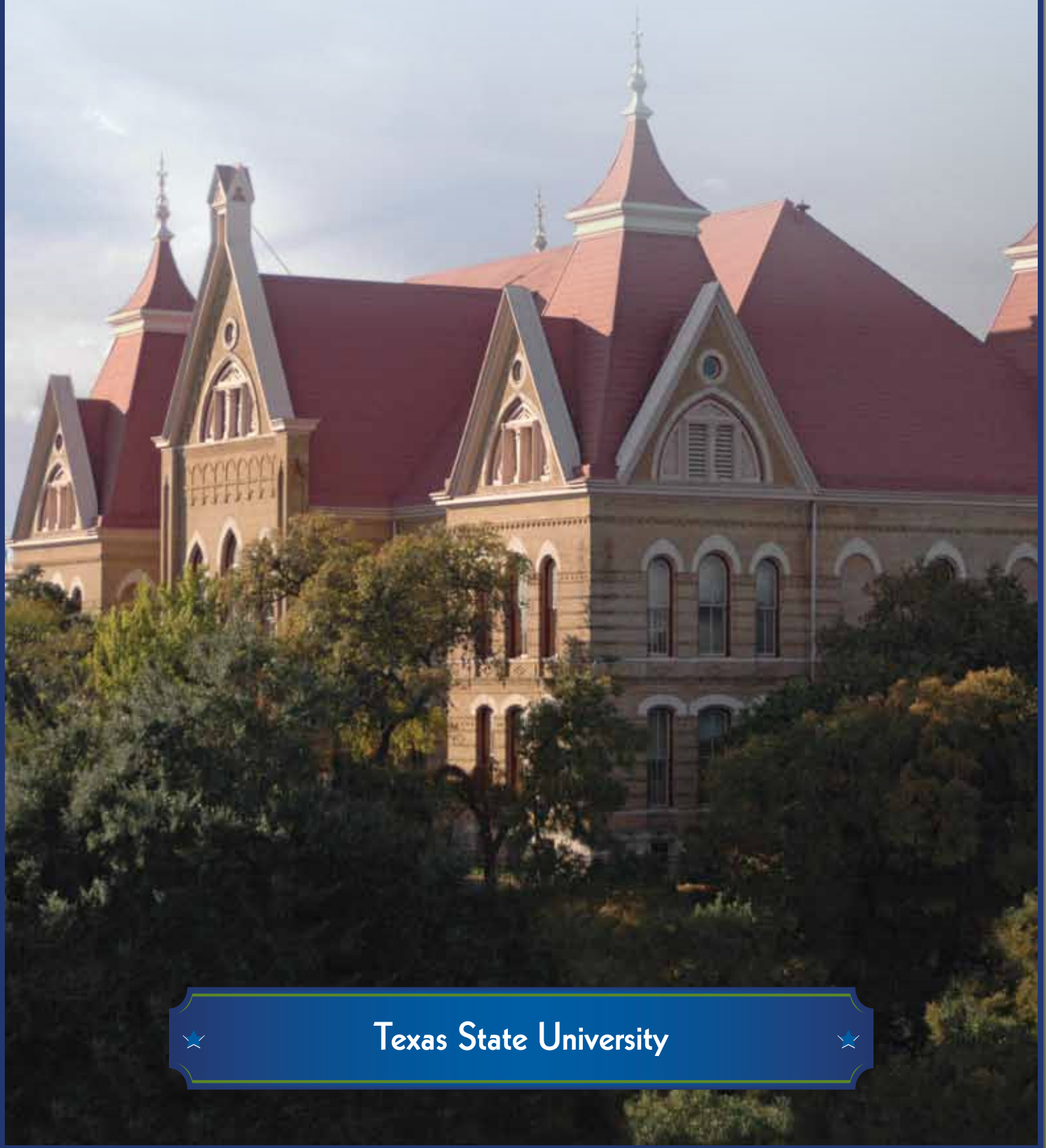
Current Ad Valorem	\$ 7,734,971
Delinquent	102,607
Penalties	<u>55,250</u>
	\$ 7,892,828

<b>One-cent equals:</b>	\$ 305,770
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# General Fund

Annual Budget ★ Fiscal Year 2013–2014



★ Texas State University ★

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL FUND FINANCIAL FORECAST

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<b>Operating Revenues</b>					
Sales Taxes	22,616,401	23,294,893	23,993,740	24,713,552	25,454,959
Ad Valorem Taxes	7,560,826	8,319,089	7,887,711	8,124,342	8,368,072
Other Taxes	7,768,424	7,928,968	7,924,264	8,216,369	8,483,516
Licenses and Permits	1,881,000	1,706,648	1,543,761	1,626,874	1,713,987
Fines and Penalties	1,625,767	1,778,459	1,875,794	1,961,129	2,033,463
Interest Income	61,000	61,000	61,000	61,000	61,000
Cultural and Recreational	874,929	875,851	906,198	938,642	976,109
Revenue from Other Agencies	423,028	432,119	440,830	449,956	449,956
Charges from Current Services	320,858	374,067	377,307	380,580	383,886
Other Revenue	829,116	856,834	894,721	931,911	973,414
Reimbursements from Other Funds	4,320,089	4,502,868	4,404,900	4,404,900	4,404,900
<b>Total Operating Revenues</b>	<b>48,281,439</b>	<b>50,130,796</b>	<b>50,310,226</b>	<b>51,809,256</b>	<b>53,303,262</b>
<b>Operating Expenditures</b>					
Personnel Services	32,390,239	35,484,111	36,548,634	37,645,093	38,774,446
Contracted Services	5,107,268	5,576,953	5,688,492	5,802,262	5,918,307
Materials and Supplies	3,172,543	3,622,363	3,694,810	3,768,706	3,844,081
Other Charges	1,835,641	2,274,014	2,319,494	2,365,884	2,413,202
Social Services	401,742	410,000	410,000	410,000	410,000
Operating Transfers	1,185,943	1,550,093	1,550,093	1,550,093	1,550,093
<b>Total Operating Expenditures</b>	<b>44,093,376</b>	<b>48,917,533</b>	<b>50,211,523</b>	<b>51,542,038</b>	<b>52,910,128</b>
<b>Operating Income/ (Loss)</b>	<b>4,188,063</b>	<b>1,213,262</b>	<b>98,702</b>	<b>267,217</b>	<b>393,134</b>
<b>One-Time Revenues</b>					
Prior Period Adjustment	-	-	-	-	-
Other Revenue	-	-	-	-	-
<b>One-Time Expenses</b>					
One-Time Operating Transfers	-	-	-	-	-
Economic Development Incentives	750,000	900,000	945,000	-	-
Capital Outlay and Maintenance	1,763,110	2,716,803	2,416,803	2,416,803	2,416,803
Prior Period Adjustment	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>1,674,953</b>	<b>(2,403,541)</b>	<b>(3,263,101)</b>	<b>(2,149,586)</b>	<b>(2,023,669)</b>
<b>Beginning Unreserved Fund Balance</b>	<b>13,814,287</b>	<b>14,924,787</b>	<b>14,196,199</b>	<b>10,933,098</b>	<b>8,783,512</b>
<b>Ending Unreserved Fund Balance</b>	<b>15,489,239</b>	<b>12,521,246</b>	<b>10,933,098</b>	<b>8,783,512</b>	<b>6,759,843</b>
<b>Percentage of Operating Expenditures</b>	<b>36.1%</b>	<b>26.4%</b>	<b>22.5%</b>	<b>17.6%</b>	<b>13.2%</b>
<b>Days of Operation</b>	<b>132</b>	<b>96</b>	<b>82</b>	<b>64</b>	<b>48</b>





# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

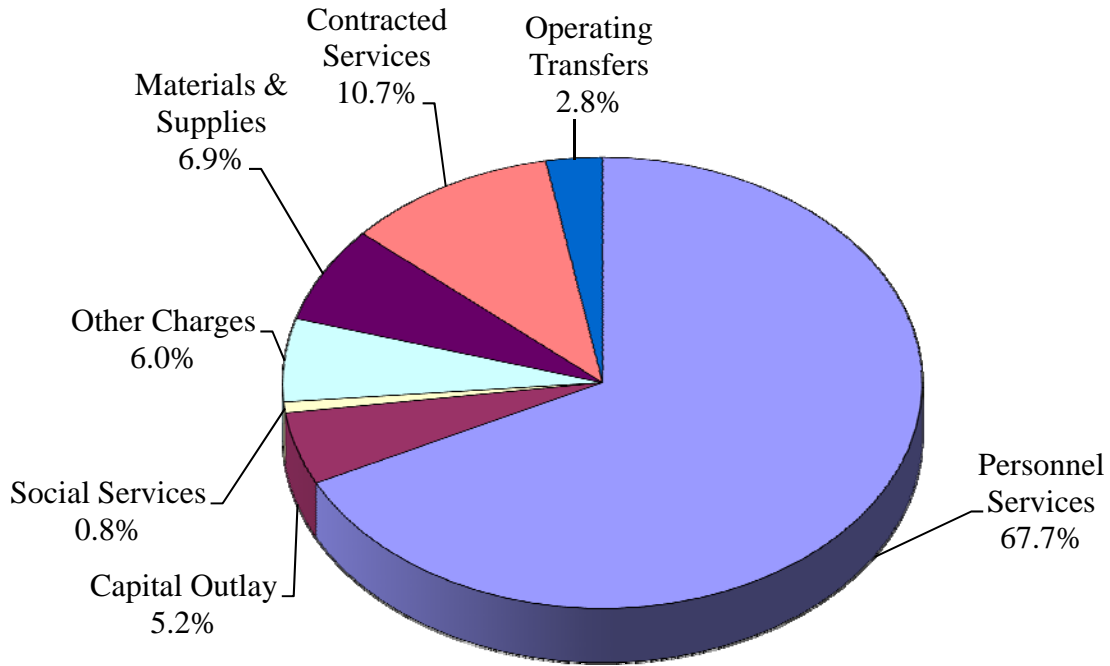
### GENERAL FUND

	Actual 2011/2012	Approved 2012/2013	Estimated 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>13,814,287</b>	<b>14,924,787</b>	<b>14,924,787</b>	<b>16,599,740</b>
<b>Operating Revenues</b>				
Property Taxes	6,090,756	7,560,825	7,560,826	8,319,089
Sales Tax	21,079,582	21,102,124	22,616,401	23,294,893
Franchise Taxes and other Fees	7,742,894	8,110,228	7,768,424	7,928,968
Licenses and Permits	959,898	1,425,798	1,881,000	1,706,648
Fines and Penalties	1,474,138	1,687,769	1,625,767	1,778,459
Interest Income	56,529	61,000	61,000	61,000
Cultural and Recreational	720,892	857,846	874,929	875,851
Reimbursement from Other Agencies	392,014	501,952	423,028	432,119
Current Services	173,291	310,344	320,858	374,067
Other Revenue	695,309	828,047	829,116	856,834
Reimbursement from Other Funds	4,530,164	4,350,858	4,320,089	4,502,868
<b>Total Operating Revenue</b>	<b>43,915,466</b>	<b>46,796,793</b>	<b>48,281,439</b>	<b>50,130,796</b>
<b>Total Funds Available</b>	<b>57,729,753</b>	<b>61,721,580</b>	<b>63,206,226</b>	<b>66,730,536</b>
<b>Operating Expenditures</b>				
Personnel Services	30,918,999	32,735,981	32,390,239	35,484,111
Contracted Services	4,488,652	5,167,849	5,107,268	5,576,953
Materials and Supplies	2,888,430	3,172,543	3,172,543	3,622,363
Other Charges	1,404,063	1,816,741	1,835,641	2,274,014
Social Services	401,142	401,742	401,742	410,000
Operating Transfers	2,067,779	1,140,472	1,185,943	1,550,093
<b>Total Operating Expenditures</b>	<b>42,169,064</b>	<b>44,435,319</b>	<b>44,093,376</b>	<b>48,917,533</b>
<b>One-Time Expenses</b>				
One-Time Operating Transfers	-	-	-	-
Economic Development Incentives	512,793	750,000	750,000	900,000
Capital Outlay and Maintenance	123,108	1,763,110	1,763,110	2,716,803
<b>One-Time Expenditures</b>	<b>635,901</b>	<b>2,513,110</b>	<b>2,513,110</b>	<b>3,616,803</b>
<b>Total Expenditures</b>	<b>42,804,965</b>	<b>46,948,429</b>	<b>46,606,486</b>	<b>52,534,337</b>
<b>Ending Unreserved Fund Balance</b>	<b>14,924,787</b>	<b>14,773,151</b>	<b>16,599,740</b>	<b>14,196,199</b>
<b>Fund Balance as a Percentage of Operating Expenditures</b>	37.22%	34.12%	38.69%	29.97%
<b>Days of Operation</b>	136	125	141	109

# CITY OF SAN MARCOS

2013-14 ANNUAL BUDGET

GENERAL FUND



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Operating Transfers	Capital Outlay	Social Services	Total
General Government	2,113,891	172,805	97,300	368,991				2,752,987
Human Resources	797,808	110,950	20,500	29,725				958,983
Finance	1,216,957	56,500	32,464	33,487				1,339,408
Municipal Court	630,646	57,210	31,016	14,715				733,587
Technology Services	1,137,016	177,070	34,689	63,124				1,411,899
Development Services	1,687,817	320,320	47,505	90,475				2,146,117
CIP	477,931	142,459	58,029	64,500				742,919
Fire Services	6,482,026	110,577	315,512	90,783				6,998,898
Police Services	11,966,307	364,310	840,327	102,782				13,273,726
Public Services	1,712,442	161,954	1,255,987	167,126				3,297,509
Community Services	6,713,425	1,502,162	883,934	92,985				9,192,506
Special Services	547,844	2,400,636	5,100	2,055,321	1,550,093	2,716,803	410,000	9,685,797
Total	35,484,110	5,576,953	3,622,363	3,174,014	1,550,093	2,716,803	410,000	52,534,336

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL FUND

	Actual 2011/2012	Approved 2012/2013	Estimated 2012/2013	Adopted 2013/2014
<b>Taxes</b>				
Current Ad Valorem	5,967,890	7,434,921	7,434,921	7,780,947
TIRZ Allocation	-		-	371,760
Delinquent Ad Valorem	70,269	81,838	81,838	108,148
Penalties & Interest	52,597	44,067	44,067	58,234
Other Utility Franchise	902,617	1,322,049	1,322,049	1,348,490
Electric Franchise	4,094,426	4,268,856	3,927,052	3,957,596
Water and Wastewater Franchise	2,212,316	1,921,181	1,921,181	1,993,662
Telephone Franchise	92,468	108,034	108,034	109,114
Solid Waste Hauler Street Use/ Permit Fee	197,093	211,261	211,261	213,374
Sales Tax	21,079,582	21,102,124	22,616,401	23,294,893
Mixed Drink	243,974	278,847	278,847	306,732
Total	34,913,232	36,773,178	37,945,651	39,542,950

### **Licenses & Permits**

Professional & Occupational	42,372	55,448	55,448	56,158
Alcohol Permit	24,033	25,301	25,301	25,994
Pet Licenses	1,312	2,383	2,383	2,739
Building Permits	408,693	503,252	1,003,252	834,136
Permit Tech Fee	-	-	20,000	20,000
Mechanical Permits	26,135	38,855	38,855	39,503
Plumbing Permits	34,455	64,124	54,124	58,653
Sign Permits	2,779	10,725	10,725	8,254
Mobile Home Inspection	420	5,263	2,263	1,128
Zoning Permits	3,235	31,319	1,319	11,211
Electrical Permits	30,740	41,509	51,509	40,729
Certificate of Occupancy	3,075	10,418	3,418	11,123
Specific Use	(150)	10,622	622	886
Site Development Permit	31,295	179,493	129,493	158,206
Plat Review--Subdivision	(100)	39,161	19,161	21,414
Variances & Appeals	-	3,216	3,216	3,342
Construction Plan Review Fees	157,727	158,197	208,197	182,711
Temporary Food Service Facilities	463	250	450	260
Food Permits	137,360	155,178	155,178	136,074
Food Handler Certificates	23,115	30,146	30,146	29,842
Septic Tank Permits	500	4,330	4,330	4,163
Other Permits	9,293	8,354	8,354	6,231
Architectural Barrier Reviews	80	1,623	1,623	2,997
Moving Permits	100	115	115	120
Security Alarm Permits	12,447	26,801	26,801	25,621
Fire Prevention and Protection Permits	10,521	19,717	24,717	25,152
Total	959,898	1,425,798	1,881,000	1,706,648

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL FUND

	Actual 2011/2012	Approved 2012/2013	Estimated 2012/2013	Adopted 2013/2014
<b>Fines &amp; Penalties</b>				
Parking Fines	110,586	145,342	133,596	156,824
Traffic Fines	472,602	562,406	550,406	577,530
Municipal Court Technology Fines	1,672	2,034	2,034	2,298
Other	60,822	80,465	54,276	78,926
Complaints	320,778	287,850	337,850	284,946
Failure to Appear	-	365	-	359
Warrant Fee	36,686	43,526	43,526	44,858
False Alarm Fee	-	15,030	15,030	17,970
Defensive Driving Administrative Fee	12,149	17,132	17,132	17,660
Arrest Fee	70,205	50,187	70,187	60,735
Special Expense Fee	357,976	444,504	364,504	494,740
Dismissal Fee	13,176	17,633	17,633	18,828
Traffic Fee	10,483	13,182	12,682	13,444
Child Safety Fee	7,004	8,111	6,911	9,340
Total	1,474,138	1,687,769	1,625,767	1,778,459

### **Interest Income**

Interest Income	56,529	61,000	61,000	61,000
Total	56,529	61,000	61,000	61,000

### **Cultural and Recreational**

Softball/Athletic Program	34,230	53,106	53,106	55,820
Summer Fun Program Fees	48,298	60,273	60,273	53,770
Library Lost Materials	14,764	23,032	23,032	24,279
Library Fines	42,405	42,544	42,544	42,115
Library Cards	-	5,385	6,385	4,590
Library - Misc Fees	-	-	10,000	10,000
Special Events Fee	325	203	203	197
Aquatic	4,144	5,836	5,836	6,347
Building User Fee	110,078	79,321	79,321	80,836
San Marcos Youth Night	1,325	2,486	2,486	2,000
Swimming Lessons	33,111	41,571	41,571	41,669
Hays County Library Donation	80,000	83,845	83,845	85,696
Annual Entry Fees-Resident	59,040	121,737	121,737	121,231
Annual Entry Fees-Non Resident	40,642	73,197	73,197	74,307
Daily Entry Fees-Resident	31,818	50,114	50,114	50,368
Daily Entry Fees-Non Resident	11,658	24,260	24,260	24,585

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL FUND

	Actual 2011/2012	Approved 2012/2013	Estimated 2012/2013	Adopted 2013/2014
Aquatic Entry Fees-Resident	-	56	-	-
Court Fees	1,155	1,251	1,251	1,308
Athletic Team Use Fees	24,554	26,274	26,274	26,114
Baby Sitting Fee	-	(440)	-	-
Equipment Rental Fee	1,086	1,439	1,439	1,502
Aerobics Contracts Fee	61,858	63,763	63,763	64,574
Water Aerobics Contracts Fee	25	982	982	(0)
Instructional Contracts Fee	26,284	27,070	27,070	27,155
Lap Swim Fee	3,341	2,690	2,690	3,031
Senior Activities	-	(695)	-	1,058
Travel Programs Fee	19,712	15,385	20,385	18,781
Meeting Room Rental - Activity Center	65,558	44,987	44,987	45,403
Equipment Rental-PARD	3,786	4,587	4,587	4,808
AV Equipment Rental	485	570	570	590
Other Fees PARD	1,212	3,021	3,021	3,719
<b>Total</b>	<b>720,892</b>	<b>857,846</b>	<b>874,929</b>	<b>875,851</b>
<b>Reimbursement from Other Agencies</b>				
Land Sales	5,350	100,000	1,000	1,000
SWTSU - Watershed Protection Program	49,313	47,670	47,670	47,670
SMCISD - School Resource Officer Reim	138,952	164,982	164,982	164,982
Hays County Animal Services Contract Re	198,398	189,300	209,376	218,467
<b>Total</b>	<b>392,014</b>	<b>501,952</b>	<b>423,028</b>	<b>432,119</b>
<b>Charges for Current Services</b>				
Passport Fee	76,936	59,464	69,464	70,159
Animal Pound Charges	44,053	128,825	128,825	130,113
Animal Adoption Fees		67,500	67,500	68,175
Vital Statistics - Births	35,493	34,797	34,797	35,145
Vital Statistics - Deaths	2,847	1,538	2,038	2,058
Police Fees - Various	12,851	10,955	10,955	11,065
Photographs	-	350	350	354
Criminal Record Name Check	30	(14)	-	-
Fleet Services	1,081	6,929	6,929	6,998
Fire Dept Revenue Rescue	-	-	-	50,000
<b>Total</b>	<b>173,291</b>	<b>310,344</b>	<b>320,858</b>	<b>374,067</b>
<b>Other Revenues</b>				
Auction Sales	18,378	37,566	37,566	37,589
Rebates	40,009	26,383	26,383	45,172
Sale of Maps	-	1,183	1,183	1,346
Sale of Materials & Services	3,997	601	601	645
Trolley Operations	-	-	-	344
Sale of P&Z Ordinances	-	199	199	234
Other	82,513	213,078	213,078	220,514
Loan Repayment - JQH	550,106	550,106	550,106	550,490
NSF Service Charge	306	(1,071)	-	500
<b>Total</b>	<b>695,309</b>	<b>828,047</b>	<b>829,116</b>	<b>856,834</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL FUND

	Actual 2011/2012	Approved 2012/2013	Estimated 2012/2013	Adopted 2013/2014
<b>Reimbursement from Other Funds</b>				
Water/Wastewater Utility Fund	2,555,034	2,585,734	2,532,019	2,594,816
Electric Utility Fund	1,588,751	1,574,735	1,574,735	1,604,735
Drainage Utility Fund	65,817	-	65,171	65,171
Capital Projects Fund	1,100	-	-	-
Insurance Liability Fund	146,918	-	-	-
Municipal Airport Fund	-	37,031	-	-
WIC Program Fund	172,544	148,164	148,164	238,146
Solid Waste Fund	-	-	-	-
Cemetery Operations Fund	-	5,194	-	-
Total	4,530,164	4,350,858	4,320,089	4,502,868
<b>Total Operating Revenues</b>	<b>43,915,466</b>	<b>46,796,793</b>	<b>48,281,439</b>	<b>50,130,796</b>
<b>One-Time Revenues</b>				
Prior Year Adjustments	-	-	-	-
Other Revenue	-	-	-	-
Total	-	-	-	-
<b>Total Revenues</b>	<b>43,915,466</b>	<b>46,796,793</b>	<b>48,281,439</b>	<b>50,130,796</b>
<b>Recap of Revenues:</b>				
Taxes	34,913,232	36,773,178	37,945,651	39,542,950
Licenses & Permits	959,898	1,425,798	1,881,000	1,706,648
Fines & Penalties	1,474,138	1,687,769	1,625,767	1,778,459
Interest Income	56,529	61,000	61,000	61,000
Cultural and Recreational	720,892	857,846	874,929	875,851
Reimbursement from Other Agencies	392,014	501,952	423,028	432,119
Charges for Current Services	173,291	310,344	320,858	374,067
Other Revenue	695,309	828,047	829,116	856,834
Reimbursements from Other Funds	4,530,164	4,350,858	4,320,089	4,502,868
One-Time Revenues	-	-	-	-
<b>Total Revenues</b>	<b>43,915,466</b>	<b>46,796,792</b>	<b>48,281,439</b>	<b>50,130,796</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL FUND

	Actual 2011/2012	Approved 2012/2013	Estimated 2012/2013	Adopted 2013/2014
<b>General Government</b>				
<b>City Manager</b>				
Personnel Services	953,071	787,614	787,614	1,049,306
Contracted Services	16,036	9,017	10,345	10,345
Materials and Supplies	15,840	14,300	14,300	15,300
Other Charges	32,647	46,214	46,214	46,384
Total	1,017,592	857,145	858,473	1,121,335
<b>City Clerk</b>				
Personnel Services	295,421	342,888	342,888	362,232
Contracted Services	71,309	87,780	87,780	79,680
Materials and Supplies	51,396	79,120	79,120	66,900
Other Charges	20,836	42,145	42,145	34,613
Total	438,963	551,933	551,933	543,425
<b>City Council</b>				
Personnel Services	3,431	7,204	7,204	9,633
Contracted Services	5,116	4,500	4,500	7,920
Materials and Supplies	1,495	12,000	12,000	6,000
Other Charges	171,322	212,000	230,900	276,800
Total	181,364	235,704	254,604	300,353
<b>Legal</b>				
Personnel Services	670,049	672,128	672,128	692,721
Contracted Services	52,517	74,860	74,860	74,860
Materials and Supplies	6,842	9,100	9,100	9,100
Other Charges	6,784	11,194	11,194	11,194
Total	736,191	767,282	767,282	787,875
<b>Total General Government</b>	<b>2,374,111</b>	<b>2,412,064</b>	<b>2,432,292</b>	<b>2,752,987</b>



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL FUND

	Actual 2011/2012	Approved 2012/2013	Estimated 2012/2013	Adopted 2013/2014
<b>Human Resources Department</b>				
<b>Human Resources</b>				
Personnel Services	785,539	862,816	862,816	797,808
Contracted Services	79,095	136,364	136,364	110,950
Materials and Supplies	21,658	19,280	19,280	20,500
Other Charges	14,753	26,452	26,452	29,725
Total	901,046	1,044,912	1,044,912	958,983
<b>Total Human Resources</b>	<b>901,046</b>	<b>1,044,912</b>	<b>1,044,912</b>	<b>958,983</b>
<b>Finance Department</b>				
<b>Finance</b>				
Personnel Services	1,095,330	1,264,052	1,264,052	1,216,957
Contracted Services	34,235	56,500	56,500	56,500
Materials and Supplies	26,018	32,268	32,268	32,464
Other Charges	25,682	33,487	33,487	33,487
Total	1,181,264	1,386,307	1,386,307	1,339,408
<b>Total Finance Department</b>	<b>1,181,264</b>	<b>1,386,307</b>	<b>1,386,307</b>	<b>1,339,408</b>
<b>Municipal Court</b>				
<b>Municipal Court</b>				
Personnel Services	609,094	610,100	610,100	630,646
Contracted Services	45,162	56,950	56,950	57,210
Materials and Supplies	17,055	21,269	21,269	31,016
Other Charges	5,155	13,865	13,865	14,715
Total	676,466	702,184	702,184	733,587
<b>Total Municipal Court</b>	<b>676,466</b>	<b>702,184</b>	<b>702,184</b>	<b>733,587</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL FUND

	Actual 2011/2012	Approved 2012/2013	Estimated 2012/2013	Adopted 2013/2014
<b>Technology Services</b>				
<b>Technology Services</b>				
Personnel Services	727,803	924,571	924,571	1,137,016
Contracted Services	171,769	177,070	177,070	177,070
Materials and Supplies	39,088	34,131	34,131	34,689
Other Charges	49,042	51,423	51,423	63,124
Total	987,701	1,187,195	1,187,195	1,411,899
<b>Total Technology Services</b>	<b>987,701</b>	<b>1,187,195</b>	<b>1,187,195</b>	<b>1,411,899</b>
<b>Development Services Department</b>				
<b>Development Services Admin</b>				
Personnel Services	683,119	445,829	445,829	373,047
Contracted Services	54,361	178,082	178,082	175,710
Materials and Supplies	37,817	26,371	26,371	26,371
Other Charges	25,878	59,790	59,790	70,340
Total	801,176	710,072	710,072	645,468
<b>Planning-Permit Division</b>				
Personnel Services	737,955	681,864	681,864	704,333
Contracted Services	116,283	82,050	82,050	83,150
Materials and Supplies	18,434	-	-	-
Other Charges	19,198	16,185	16,185	5,285
Total	891,871	780,099	780,099	792,768
<b>Inspections Division</b>				
Personnel Services	-	292,088	292,088	336,925
Contracted Services	-	60,560	60,560	60,560
Materials and Supplies	-	14,294	14,294	11,984
Other Charges	-	3,000	3,000	3,000
Total	-	369,942	369,942	412,469
<b>GIS Division</b>				
Personnel Services	-	144,287	144,287	273,512
Contracted Services	-	-	-	900
Materials and Supplies	-	2,800	2,800	9,150
Other Charges	-	1,500	1,500	11,850
Total	-	148,587	148,587	295,412
<b>Total Development Services Dept</b>	<b>1,693,047</b>	<b>2,008,700</b>	<b>2,008,700</b>	<b>2,146,117</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL FUND

	Actual 2011/2012	Approved 2012/2013	Estimated 2012/2013	Adopted 2013/2014
<b>Capital Improvements Department</b>				
<b>Capital Improvements Department</b>				
Personnel Services	270,574	231,410	231,410	477,931
Contracted Services	-	74,782	74,782	142,459
Materials and Supplies	-	17,227	17,227	58,029
Other Charges	-	-	-	64,500
Total	270,574	323,419	323,419	742,919
<b>Total Capital Improvemts Department</b>	<b>270,574</b>	<b>323,419</b>	<b>323,419</b>	<b>742,919</b>
<b>Fire Services Department</b>				
<b>Fire Operations</b>				
Personnel Services	5,746,840	5,926,367	6,050,625	6,482,026
Contracted Services	79,024	107,503	107,503	110,577
Materials and Supplies	295,028	301,483	301,483	315,512
Other Charges	59,049	67,195	67,195	90,783
Total	6,179,942	6,402,548	6,526,806	6,998,898
<b>Total Fire Services Department</b>	<b>6,179,942</b>	<b>6,402,548</b>	<b>6,526,806</b>	<b>6,998,898</b>
<b>Police Services Department</b>				
<b>Police Administration</b>				
Personnel Services	2,906,749	2,996,682	2,996,682	3,318,561
Contracted Services	239,612	289,936	289,936	324,570
Materials and Supplies	229,541	260,705	260,705	261,805
Other Charges	74,514	87,574	87,574	96,962
Total	3,450,416	3,634,897	3,634,897	4,001,898
<b>Police Operations</b>				
Personnel Services	8,007,362	8,088,429	8,088,429	8,647,746
Contracted Services	28,751	37,240	37,240	39,740
Materials and Supplies	536,510	548,950	548,950	578,522
Other Charges	6,015	5,820	5,820	5,820
Total	8,578,639	8,680,439	8,680,439	9,271,828
<b>Total Police Services Department</b>	<b>12,029,054</b>	<b>12,315,336</b>	<b>12,315,336</b>	<b>13,273,726</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL FUND

	Actual 2011/2012	Approved 2012/2013	Estimated 2012/2013	Adopted 2013/2014
<b>Public Services Department</b>				
<b>Transportation Administration</b>				
Personnel Services	452,007	431,709	431,709	452,020
Contracted Services	38,356	26,394	26,394	30,279
Materials and Supplies	17,579	20,132	20,132	20,990
Other Charges	17,787	128,078	128,078	148,093
Total	525,730	606,313	606,313	651,382
<b>Traffic Control</b>				
Personnel Services	389,569	410,515	410,515	427,013
Contracted Services	146,069	51,051	51,051	48,902
Materials and Supplies	177,210	227,103	227,103	233,343
Other Charges	1,768	3,647	3,647	3,838
Total	714,617	692,316	692,316	713,096
<b>Streets</b>				
Personnel Services	699,495	839,730	839,730	833,409
Contracted Services	57,531	69,762	69,762	82,773
Materials and Supplies	582,078	697,803	697,803	1,001,654
Other Charges	5,616	9,138	9,138	15,195
Total	1,344,720	1,616,433	1,616,433	1,933,031
<b>Total Public Services Department</b>	<b>2,585,067</b>	<b>2,915,062</b>	<b>2,915,062</b>	<b>3,297,509</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL FUND

	Actual 2011/2012	Approved 2012/2013	Estimated 2012/2013	Adopted 2013/2014
<b>Community Services</b>				
<b>Community Services Admin</b>				
Personnel Services	-	576,166	576,166	553,631
Contracted Services	-	900	900	900
Materials and Supplies	-	1,200	1,200	1,200
Other Charges	-	3,325	3,325	3,325
Total	-	581,591	581,591	559,056
<b>Environmental Health</b>				
Personnel Services	410,068	380,045	380,045	349,628
Contracted Services	25,717	28,180	28,180	28,180
Materials and Supplies	14,635	20,716	20,716	20,943
Other Charges	2,799	4,685	4,685	4,685
Total	453,219	433,626	433,626	403,436
<b>Animal Services-Control</b>				
Personnel Services	260,386	260,976	260,976	273,132
Contracted Services	18,574	18,147	18,147	22,500
Materials and Supplies	28,824	32,489	32,489	29,717
Other Charges	2,723	5,533	5,533	5,605
Total	310,507	317,145	317,145	330,954
<b>Animal Services- Shelter</b>				
Personnel Services	389,600	413,698	413,698	451,733
Contracted Services	14,690	72,327	72,327	79,893
Materials and Supplies	52,519	102,410	102,410	121,044
Other Charges	3,607	7,645	7,645	6,845
Total	460,417	596,080	596,080	659,515
<b>Library</b>				
Personnel Services	1,128,119	1,185,248	1,185,248	1,270,130
Contracted Services	33,015	35,609	35,609	47,669
Materials and Supplies	34,209	32,580	32,580	32,580
Other Charges	16,801	17,283	17,283	17,283
Total	1,212,143	1,270,720	1,270,720	1,367,662
<b>Neighborhood Services</b>				
Personnel Services	574,859	530,127	530,127	632,627
Contracted Services	40,451	46,767	46,767	68,823
Materials and Supplies	84,923	63,163	63,163	72,659
Other Charges	11,368	10,571	10,571	10,571
Total	711,600	650,628	650,628	784,680

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL FUND

	Actual 2011/2012	Approved 2012/2013	Estimated 2012/2013	Adopted 2013/2014
<b>Parks &amp; Recreation</b>				
Personnel Services	1,816,969	1,480,860	1,480,860	1,896,914
Contracted Services	259,102	364,250	364,250	406,950
Materials and Supplies	258,442	247,833	247,833	237,663
Other Charges	14,763	21,784	21,784	21,784
<b>Total</b>	<b>2,349,276</b>	<b>2,114,727</b>	<b>2,114,727</b>	<b>2,563,311</b>
<b>Activity Center</b>				
Personnel Services	448,925	503,288	503,288	522,953
Contracted Services	13,307	23,200	23,200	23,200
Materials and Supplies	84,916	89,760	89,760	89,760
Other Charges	3,495	3,500	3,500	3,500
<b>Total</b>	<b>550,642</b>	<b>619,748</b>	<b>619,748</b>	<b>639,413</b>
<b>Outdoor Pool</b>				
Personnel Services	-	-	-	100,308
Materials and Supplies	-	-	-	39,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139,308</b>
<b>Facilities &amp; Grounds</b>				
Personnel Services	293,349	293,373	293,373	-
Contracted Services	638,039	718,330	718,330	712,402
Materials and Supplies	204,350	187,782	187,782	174,709
Other Charges	-	-	-	-
<b>Total</b>	<b>1,135,739</b>	<b>1,199,485</b>	<b>1,199,485</b>	<b>887,111</b>
<b>Park Rangers</b>				
Personnel Services	213,783	168,196	168,196	234,291
Contracted Services	-	-	-	504
Materials and Supplies	13,798	13,772	13,772	16,272
Other Charges	2,241	4,000	4,000	4,000
<b>Total</b>	<b>229,823</b>	<b>185,968</b>	<b>185,968</b>	<b>255,067</b>
<b>Fleet Services</b>				
Personnel Services	341,147	348,921	348,921	428,079
Contracted Services	6,106	10,927	10,927	11,141
Materials and Supplies	33,635	37,402	37,402	48,387
Other Charges	2,507	6,087	6,087	15,387
<b>Total</b>	<b>383,394</b>	<b>403,337</b>	<b>403,337</b>	<b>502,994</b>
<b>PARD Contract Programs</b>				
Contracted Services	79,040	100,000	100,000	100,000
<b>Total</b>	<b>79,040</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Community Services</b>	<b>7,875,799</b>	<b>8,473,055</b>	<b>8,473,055</b>	<b>9,192,506</b>

# CITY OF SAN MARCOS

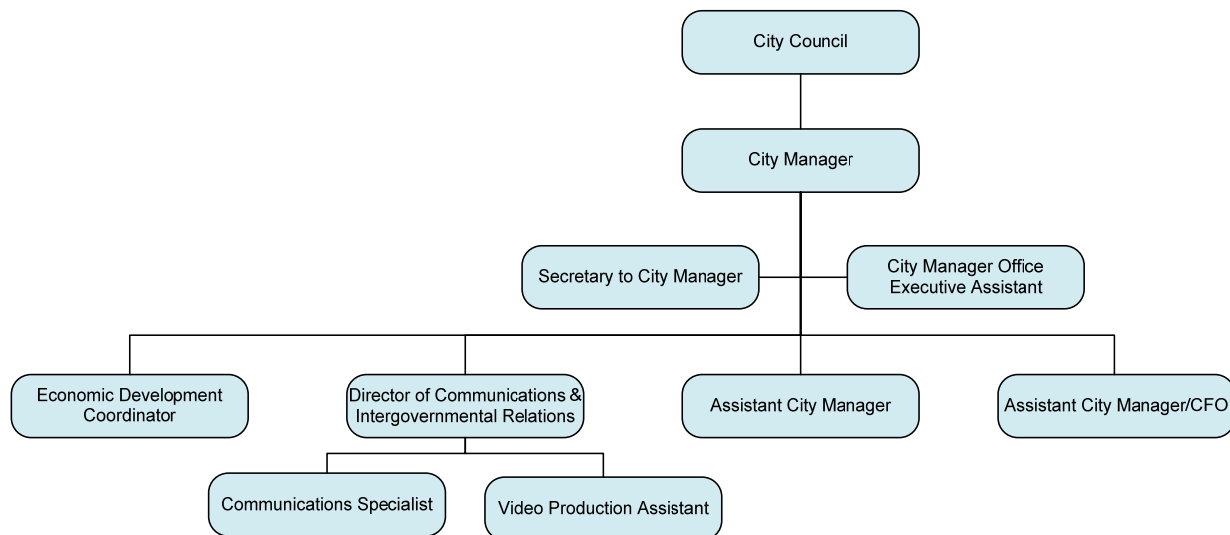
## 2013-14 ANNUAL BUDGET

### GENERAL FUND

	Actual 2011/2012	Approved 2012/2013	Estimated 2012/2013	Adopted 2013/2014
<b>General Services</b>				
<b>Social Services</b>				
Social Services	401,142	401,742	401,742	410,000
Total	401,142	401,742	401,742	410,000
<b>Special Services</b>				
Personnel Services	8,386	634,800	164,800	547,844
Contracted Services	2,125,384	2,168,811	2,106,902	2,400,636
Materials and Supplies	4,590	5,100	5,100	5,100
Other Charges	807,713	913,621	913,621	1,155,321
Operating Transfers	2,067,779	1,140,472	1,185,943	1,550,093
Economic Development Incentives	512,793	750,000	750,000	900,000
Capital Outlay and Maintenance	123,108	1,763,110	1,763,110	2,716,803
Prior Period Adjustments	-	-	-	-
Total	5,649,753	7,375,914	6,889,476	9,275,797
<b>Total General Services</b>	<b>6,050,895</b>	<b>7,777,656</b>	<b>7,291,218</b>	<b>9,685,797</b>
<b>Total General Fund Expenditures</b>	<b>42,804,965</b>	<b>46,948,438</b>	<b>46,606,486</b>	<b>52,534,337</b>
<b>Summary of Expenditures by Services</b>				
General Government	2,374,111	2,412,064	2,432,292	2,752,987
Human Resources	901,046	1,044,912	1,044,912	958,983
Finance	1,181,264	1,386,307	1,386,307	1,339,408
Municipal Court	676,466	702,184	702,184	733,587
Technology Services	987,701	1,187,195	1,187,195	1,411,899
Development Services	1,693,047	2,008,700	2,008,700	2,146,117
CIP	270,574	323,419	323,419	742,919
Fire Services	6,179,942	6,402,548	6,526,806	6,998,898
Police Services	12,029,054	12,315,336	12,315,336	13,273,726
Public Services	2,585,067	2,915,062	2,915,062	3,297,509
Community Services	7,875,799	8,473,055	8,473,055	9,192,506
General Services	6,050,895	7,777,656	7,291,218	9,685,797
<b>Total General Fund Expenditures</b>	<b>42,804,965</b>	<b>46,948,438</b>	<b>46,606,486</b>	<b>52,534,337</b>

# City Manager Office

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## Mission Statement

The Administration office is responsible for the administration of the City of San Marcos organization including implementing the budget, policies and programs of the City Council. The Administrative staff provides assistance to the Mayor and City Council and other departments, liaison to citizens, businesses and other agencies, economic development coordination, and public information.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	953,071	787,614	787,614	1,049,306
Contracted Services	16,036	9,017	10,345	10,345
Materials and Supplies	15,840	14,300	14,300	15,300
Other Charges	32,647	46,214	46,214	46,384
Capital Outlay	0	0	0	0
<b>Total</b>	<b>1,017,594</b>	<b>857,145</b>	<b>858,473</b>	<b>1,121,335</b>

## Goals and Objectives

- To provide leadership and oversight to ensure that the City Council's priorities, policies, and programs are successfully implemented and effectively managed. Staff is committed to focusing on the City Council's five (5) strategic initiatives as established during the City Council Retreat and Budget Policy Statement Workshops.
- To continue to expand communications between city government and its citizens.
- To respond with excellent customer service in a timely fashion to City Council, citizen's inquiries and requests.



### **What We Accomplished in 2012-13**

- Formulation and implementation of City budget and financial policies to encourage sound fiscal management.
- Provided transition for new City Manager and Department Directors for Development Services and Capital Improvements Program.
- City Council Retreat held in January 2011 to establish 5 Strategic Initiatives.
- Provided oversight and transition for Airport Management contract.
- Implementation of Advanced Meter Infrastructure (AMI)
- Completed Community Survey showing benchmarking against peer cities as well as regional and national comparatives.
- Completed Functional Analysis of all City Departments.
- Developed Strategic Calendar, Admin PC Log, and monthly strategic initiatives status reports.
- Continued communication with the public using Annual Report, quarterly utility bill mailers, City Hall calendar, Website, City email, neighborhood meetings and broadcasting City Council and Planning and Zoning meetings on cable television.
- Coordinated the combined bus system implementation plan with Texas State.
- Reprioritize the Capital Improvements Program with a goal not to issue new debt in FY 2011-2012.
- Evaluation of the development process.
- Implemented quarterly meetings with SMCISD and the Planning & Zoning Commission.
- Completed RFP for Website Redesign.
- Approved Downtown SmartCode.
- Implemented Single Stream Multi-Family Recycling.
- Red Bird Economic Development Project at Airport.

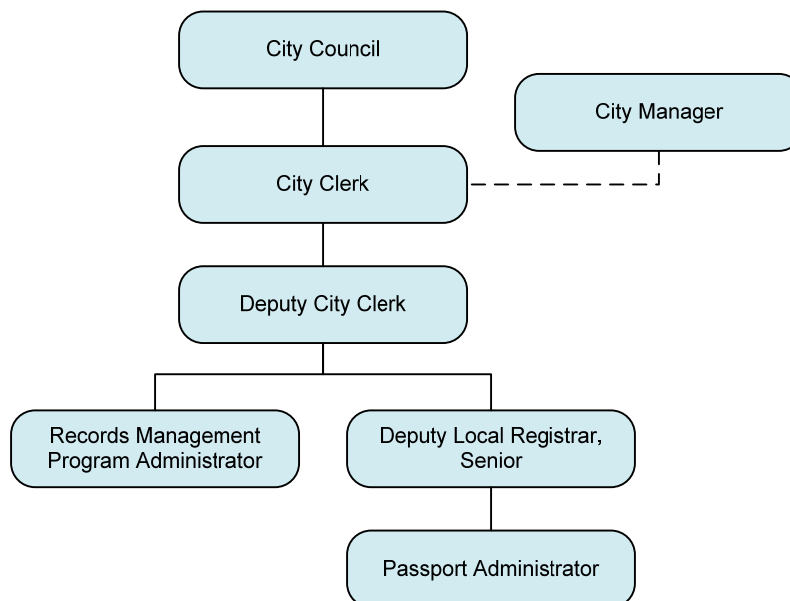
### **What We Plan to Accomplish in 2013-14**

- Oversight of City organization including operations, maintenance and planning for future needs.
- Continued implementation of City Council's 5 strategic initiatives.
- Continue to foster open government and transparency.
- Strengthen public communication, oversight of Capital Improvements Program, and foster strong leadership throughout the organization.
- Implement the Website Redesign.
- Begin comprehensive level of service plan to implement cost efficiencies and revenue opportunities identified through Functional Analysis.
- Implement Land Development Code changes and other measures to achieve more business-friendly processes.
- Identify the edges and boundaries of future San Marcos to complete the Community Strategic Master Plan prior to beginning the City's Comprehensive Master Plan update.
- Continuing to explore long-term water supplies.
- Complete Impact Fee and Cost of Service studies.
- Coordinate committee to explore potential 2012 bond election.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Maintenance of High Bond Rating	Standard & Poor & Moody's	A+,A A-1, A-2	AA-,A+ A-1, A-1	AA-,A+ A-1, A-1
Communications:				
• Presentations-As requested by Council	#/ year	25	28	30
• Press Releases	#/ year	652	670	690
• Publications	#/ year	20	25	30
City Awards				
• Nominations	#	6	6	6
• Awards Received	#	2	3	3
Citizen Concerns Addressed	#/Month	2,000	2,000	2,000
Special Projects	#/ year	12	14	25

# City Clerk

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## Mission Statement

The City Clerk's office is primarily responsible for giving notice and recording City Council meetings, is designated responsible for certain official records and documents of the City, including minutes of the City Council, ordinances and resolutions, deeds and easements, contracts, birth and death certificate records, the computerized indexing of Council actions and Board appointments, computerized code, keeps abreast of legislative changes in elections, administers all City elections, and the City's Records Management program, provides support services to the City Council, and responds to requests made by the City Manager affecting the daily business operation of the City.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	295,421	342,888	342,888	362,232
Contracted Services	71,309	87,780	87,780	79,680
Materials and Supplies	51,396	79,120	79,120	66,900
Other Charges	20,836	42,145	42,145	34,613
Capital Outlay	0	0	0	0
<b>Total</b>	<b>438,962</b>	<b>551,933</b>	<b>551,933</b>	<b>543,425</b>

## **Goals and Objectives**

- Provide exceptional external customer service with concern, respect, friendly/courteous behavior and patience.
- Provide exceptional internal customer service by creating a team-oriented environment.
- Improve communications with Council and assist Council in fulfilling its duties and responsibilities.
- Improve public access to municipal records and other information.
- Complete the Laserfiche upgrade to Rio; this will allow the automation of contracts, purchase orders and document routing which in turn saves the City time and money, as there will no longer be the need to print copies nor have multiple copies stored in different places.

## **What We Accomplished in 2012-13**

- Vitals received Exemplary rating from Texas Department of Health and Vital Statistics.
- Passports passed audit by the Department of State.
- Launched new City Wide Website, including the City Clerks pages.
- Cross-trained all employees.
- Vitals/Passports window now accepts applications from 8:00 a.m. to 4:30 p.m. and is open during the lunch hour to better facilitate to the need of our customers.
- Continued efforts in moving the entire City organization into becoming paperless.

## **What We Plan to Accomplish in 2013-14**

- Attainment of the Texas Registered Municipal Clerk (TRMC) Certification by the City Clerk.
- Roll out of updated retention schedule personalized to each department.
- Have the entire City organization operating paperless and have a good working knowledge of Laserfiche.
- Attainment of another Five Star Exemplary rating from the Texas Department of Health and Vital Statistics.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Support City Council Meetings:				
Prepare agendas, order meals		66	65	65
Transcribe minutes		34	35	35
Execution of Agreements/Contracts		194	120	205
Execution of Ordinances		68	45	45
Execution of Resolutions	Count	166	120	120
Prepare proclamations, certificates, awards		200	200	200
Travel arrangements		30	30	30
Financial reconciliations		30	30	30
Correspondence, RSVP, Calendar entry		725	1,000	1,000
Maintain Official Records:				
# of code supplements submitted	Volumes	7	30	12
# of code supplements updated on website	Count	7	30	12
Public and Legal Notices, advertisements		110	75	75
City Boards & Commissions:				
Active Board Members	Count	166	200	210
Active Board/Committees		24	24	25
Records Management For Departments:				
Active Records Stored	Boxes	3,145	1,500	3,145
Destruction Of Records	Boxes	375	100	300
Map Records Stores	Boxes	422	0*	0*
*Maps are being scanned & stored electronically in departments/not in Laserfiche yet.				
Telephone, In-Person Requests, Search Records		440	400	425
Copies Provided	Count	3,500	3,000	3,000
Passport Services: Process Applications	Count	3,095	3,000	3,250
Preparations for Special Events, gifts, flowers, etc	Count	175	180	200
Vital Statistics Records:				
Record of submitted birth/death records		1,154	1,100	1,115
Birth certificates printed	Count	2,095	2,000	2,000*
Death certificates printed		442	500	500
*New hospital in Kyle				
Laserfiche electronic conversion of Council records (To date, 163 volumes out of 180 volumes are in Laserfiche)	Volumes	5	6	10

# City Council

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## Mission Statement

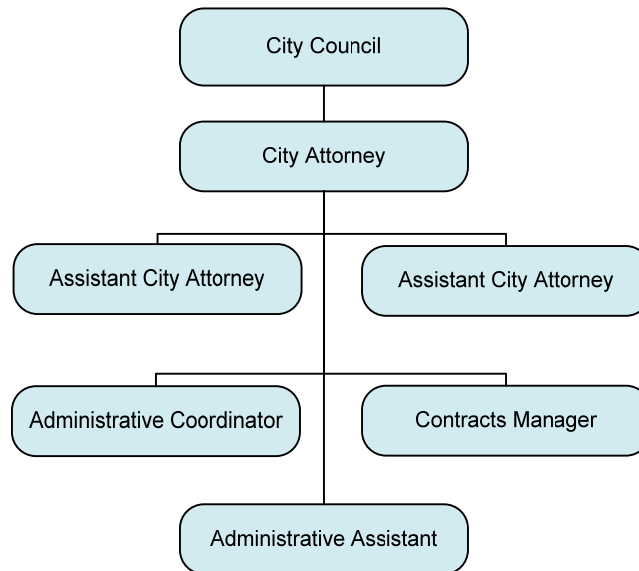
The goals of the City Government are to safeguard the health, safety and welfare of the City's residents, provide for a high quality of life, foster intergovernmental liaison and communication, encourage responsible citizenship, promote sound community and economic development, conserve and protect the City's natural resources and environment.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	3,431	7,204	7,204	9,633
Contracted Services	5,116	4,500	4,500	7,920
Materials and Supplies	1,495	12,000	12,000	6,000
Other Charges	171,322	212,000	230,900	276,800
Capital Outlay	0	0	0	0
Total	181,364	235,704	254,604	300,353

# Legal

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## Mission Statement

The mission of the Legal Department is to provide high quality legal services to facilitate policy making by the City Council and City Manager, to ensure the legality of the City's actions, to promote compliance with City regulations, to manage the City's real property interests, to represent the City's interests in litigation and legislative matters, and to provide staffing for the Ethics Review and Charter Review Commissions.

<b>Expenditures by Category</b>	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	670,049	672,128	672,128	692,721
Contracted Services	52,517	74,860	74,860	74,860
Materials and Supplies	6,842	9,100	9,100	9,100
Other Charges	6,784	11,194	11,194	11,194
Capital Outlay	0	0	0	0
<b>Total</b>	<b>736,192</b>	<b>767,282</b>	<b>767,282</b>	<b>787,875</b>

## Goals and Objectives

- To assist the City Council and City Administration in achieving their lawful objectives.
- To provide all city departments with needed legal services and advice on a timely basis.
- To support the City Council by preparing and reviewing materials for council meetings; assist the City Clerk in the timely completion of agendas in accordance with council's expectations; and support other boards and commissions with legal services and legal advice.
- To assist EDSM staff in the negotiation and preparation of economic development incentive agreements.

- To support San Marcos Police Department and City Marshall in law enforcement and code enforcement efforts of the City through effective municipal court prosecution.
- To provide legal services pertaining to the purchase and sale of real property.
- To recommend and prepare amendments to update/improve the city's codes and ordinances.

### **What We Accomplished in 2012-13**

- Assisted city staff with drafting and adoption of Smart Code; Wholesale Power Agreement (and revision) with LCRA.
- Assisted city staff and council in reaching consensus among stakeholders on ordinance amendment regarding on-premises conditional use permits in the central business area.
- Negotiated agreement with Texas Aviation Partners (TAP) for management of airport; provided legal support for airport operations.
- Prepared interlocal agreement with Texas State University – San Marcos for utility undergrounding – performing arts center.
- Revised code provisions to implement distributed generation; establish downtown overlay district for underground utilities; pro rata utility ordinance; update of building codes; regulating use of city rights of way by utility and cable providers.
- Prepared a draft policy regarding the establishment of municipal utility districts in the city's extraterritorial jurisdiction.
- Revised city code and negotiated agreement to implement multi-family recycling.

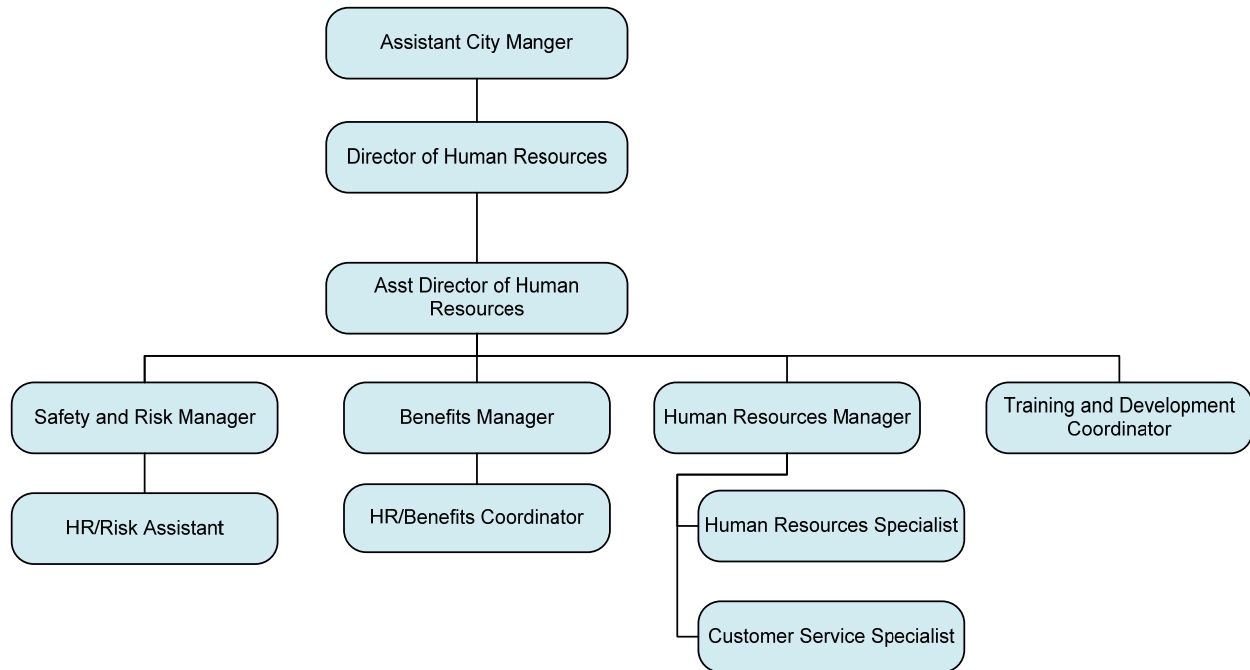
### **What We Plan to Accomplish in 2013-14**

- Complete negotiation and execution of franchise agreement with Pedernales Electric Co-op.
- Revise City's pole attachment agreement.
- Assist city staff and council in creation of TIRZ for Paso Robles Project.
- Support police and code enforcement efforts through effective municipal court prosecution.
- Revise general conditions of public works construction contracts to facilitate project delivery.
- Provide legal support for City Council and staff to implement the 5 council goals.
- Assist Planning Department with preparation of an IH 35 corridor overlay ordinance and other amendments to the Land Development Code; finalize agreements with surrounding counties concerning plat approvals.
- Support the Council's economic development objectives through negotiation and drafting of agreements and implementation of new strategies/incentives.
- Assist City Council and staff in understanding and complying with state law amendments adopted during the 82nd Session of the Texas Legislature.



<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Ordinances/Resolutions prepared	#	298	315	340
Written Or Email Communications/Legal Opinions/Interpretation	#	5,000	5,500	6,200
Real Property Documents Prepared or Reviewed	#	200	220	250
Major Contracts Prepared Or Reviewed	#	70	85	100
Minor Contracts Prepared Or Reviewed	#	220	250	275
Staff resources for non-trial Mun Crt matters	Hours	1,600	1,800	1,850
Municipal Court Cases Tried Before Court	#	520	550	620
Board and Commission Meetings Attended	#	25	25	30
Bid/RFP/RFQ Prepared	#	0	20	25
Public Information Req.-Assisted & Opinions sought	#	0	75	90

# Human Resources



## Mission Statement

The mission of the Human Resources Department is to provide quality service by ensuring a fair and equitable workplace and protecting the assets of the organization through programs and activities.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	785,539	862,816	862,816	797,808
Contracted Services	79,095	136,364	136,364	110,950
Materials and Supplies	21,658	19,280	19,280	20,500
Other Charges	14,753	26,452	26,452	29,725
Capital Outlay	0	0	0	0
<b>Total</b>	<b>901,045</b>	<b>1,044,912</b>	<b>1,044,912</b>	<b>958,983</b>

## Goals and Objectives

- The Human Resources engages employees by attracting, developing and retaining a workforce of qualified employees to reach organizational goals through focusing on excellent customer service and continuous improvement.
- Human Resources administers a market competitive employee total compensation program which includes base-pay, short and long term incentives, and benefits. The Risk Management Program monitors casualty losses and workplace injuries, collaborates with departments and develops and administers programs and policies to minimize financial loss and foster a safe work environment. A core value of the Human Resources Department is the training and development program. This program is key to employee engagement and managing talent across the organization.

## What We Accomplished in 2012-13

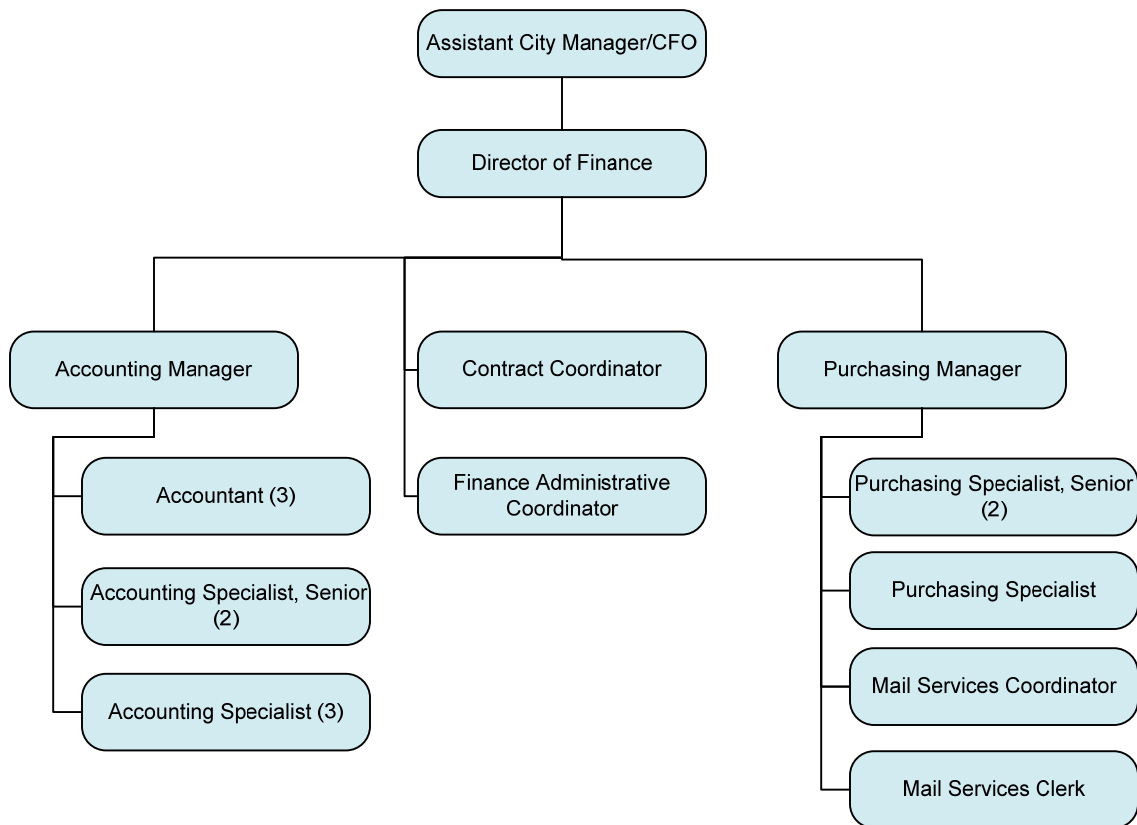
- Total Rewards (Phase I), base-pay and short-term incentive market study and implementation of results.
- Organize and facilitate the meet and confer process with the San Marcos Police Officers Association and the San Marcos Fire Fighters Association.
- Enhanced job description format and developed creative job summary for recruiting.
- Implemented competitive bid and selection process for Life Insurance and Long-term disability administration – saved \$14,000.
- Completed the first on-line open enrollment for employee benefits in the history of the City.
- Started initial phase of an Employee Training and Development Program.
- Developed and facilitated the 360 evaluation process for the City Clerk, and assisted the consultant with other appointed City officials.
- Revised several organizational policies to include: Drug and Alcohol Policy, 12-Hour Shifts for ECO's, Overtime Policy, Tobacco Usage Policy, Employee Vehicle Operating Policy, and update of the Sick Leave Donation Pool Policy.
- Lead the Customer Service Team in developing and presenting the City of San Marcos Customer Service Plan.
- Developed and trained employees on a new, simple Employee Evaluation form based on employee feedback.
- Held the first Manager's Toolkit Training through Texas Municipal League and hosted other cities to participate.
- Served as project lead and organized all community meetings for the City Level of Service Project.
- Administered entrance and promotional examinations for the Police and Fire department applicants in accordance with Texas Local Government Code Chapter 143 and Chapter 142 (Meet and Confer).
- Completed a revision of a new Employee Handbook.
- Migrating employment files in the Records Center to Laserfiche,

## What We Plan to Accomplish in 2013-14

- Develop and Implement Total Rewards (Phase II) – Employee Benefits.
- Establish a refined Employee Development Program through training and development opportunities.
- Implement an Employee Recognition Program.
- Implement the Recognizing Employee Contribution and Performance Program (RECAP) for exempt employees.
- Finalize agreement for Meet and Confer process with Police and Fire department associations.
- Address the retiree medical unfunded liability – GASB accounting rule 45.
- Work with internal and external stakeholders to revise the Local Civil Service Rules.
- Implement new HRIS System.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Voluntary Turnover:				
• Civil Service	Employee	1.9%	2.6%	2.6%
• Non-Civil Service		13.1%	10.2%	10.0%
Vacancy Rate	Positions	4.3%	4.0%	4.0%
Training & Development	Hours	450	600	1,000
Claims Managed:				
• Workers' Compensation Filed	Claims	90	100	105
• Workers' Compensation Closed	Claims	85	75	76
• Liability Filed	Claims	102	126	137
• Liability Closed	Claims	80	85	90
• Subrogation Recoveries	Dollars	\$126,050	\$90,000	\$100,000

# Finance



## Mission Statement

The Finance Department is responsible for the sound fiscal management of all City assets. The department supervises all revenue collections, property tax administration, purchasing, investments, fixed asset management and financial reporting. The need to keep current in staff training and to retain qualified professionals becomes increasingly more important as the City expands its role in economic development through actively participating in various grant programs, analyzing the feasibility of various economic incentive programs and maintaining an up-to-date status on the various laws that affect finance (fiscal impact fee laws, arbitrage, investments, etc.). The purchasing function of the Finance Department continues to produce greater cost savings and services to other City departments.

<b>Expenditures by Category</b>	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	1,095,330	1,264,052	1,264,052	1,216,957
Contracted Services	34,235	56,500	56,500	56,500
Materials and Supplies	26,018	32,268	32,268	32,464
Other Charges	25,682	33,487	33,487	33,487
Capital Outlay	0	0	0	0
<b>Total</b>	<b>1,181,265</b>	<b>1,386,307</b>	<b>1,386,307</b>	<b>1,339,408</b>

## **Goals and Objectives**

- To assure the public protection and an accounting of its assets by way of collaboration effort with the departments and staff.
- To provide accurate and compliant budgeting, accounting and payroll services to City departments in order to manage the City's resources and meet federal, state and GASB requirements.
- To provide operating departments with the goods/services they need in the right quality and quantity, on a timely basis, as efficiently as possible, at the lowest overall cost, and in compliance with City Charter and applicable State Statutes.
- To achieve this objective, the purchasing function seeks to foster as much competition as possible. In doing so, it adopts the goal of fairness by ensuring that all who wish to compete for the opportunity to sell to the City can do so.
- The goal of integrity is woven through the procurement cycle, so as to maintain public's trust and reduce the City's exposure to criticism and suit. This goal is achieved through the requirement of complying with all applicable legal provisions.

## **What We Accomplished in 2012-13**

- Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
- Awarded the Government Finance Officers Association (GFOA) Distinguished Budget Presentation.
- Continued to provide staff support to the Human Services Advisory Board.
- Completed the annual San Marcos Hays County EMS audit.
- Participated in continuing education opportunities in order to maintain certification through NIGP.
- Provided exceptional customer service so that interaction between City staff and the public is timely and professional.
- Enabled vendors on-line access to vendor registration, download bid documents, blueprints and other ensuing documents.
- Provided additional bidding information (deposit logs, etc) available on the City of San Marcos Internet.
- Continued Implementation of Contract Management Software – a tracking software that allows all departments to combine all information on contracts.
- Provided In-house training sessions for purchasing procedures.
- Continued to provide in-house Oracle Financials training.
- Maintained credit rating upgrade from Standard and Poor's on General Obligation Debt from "A+" to "AA-".
- Received credit rating upgrades from Standard and Poor's on Revenue Debt from "A+" to "AA-" and maintained Moody's upgrade of "A2" to "A".
- Completed annual audit in an efficient and timely manner with minimal recommendations and no reportable findings from City's auditors.
- Completed the required Single Audit of all Federal disbursements with no reportable findings or questioned costs.
- Completed the Meet & Confer contracts with Civil-Service Police and Fire Associations.
- Implementation of a successful payroll upgrade to process the updated Meet & Confer contracts
- Implementation of the ACH direct deposit payment option to City's vendors/suppliers.
- Continue to implement process improvements for a paperless environment to increase cost savings and efficiency on all manual processes.
- Completed a depository RFA and awarded a new contract to Wells Fargo. The merchant services RFP will be completed before the end of the year.
- Implemented the new depository changes/updates to the financial, utility and payroll systems.
- Centralized distribution of Request for Quotes and are now available on the Internet.

## **What We Plan to Accomplish in 2013-14**

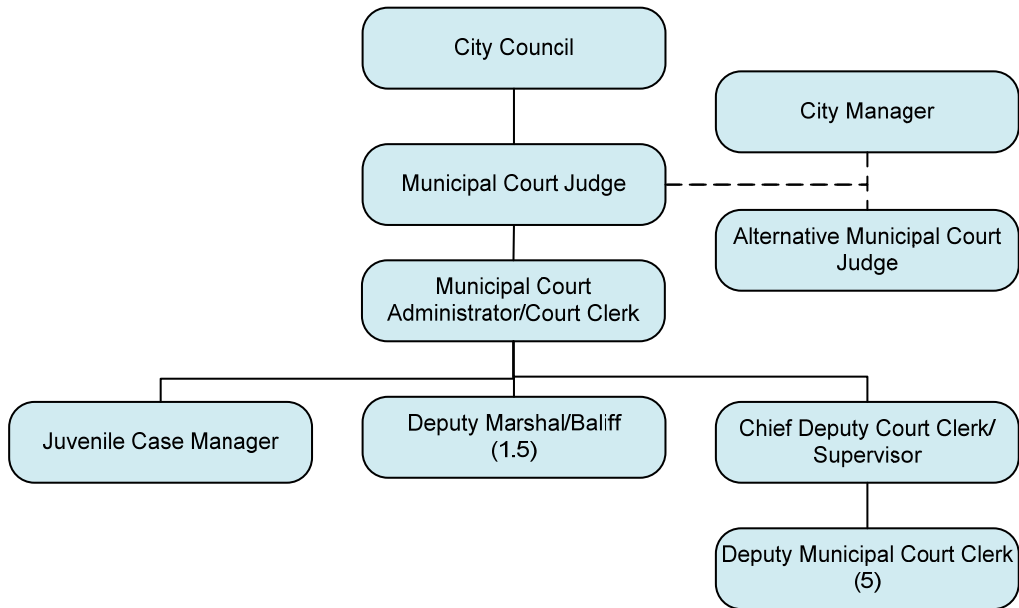
- Continue to obtain the Distinguished Budget Presentation Award.
- Continue to obtain the Certificate of Achievement for Excellence in Financial Reporting.

- Continue to provide the timely acquisition of all supplies, materials, and services necessary to support the activities of the City in compliance with City Charter and applicable State Statutes.
- Continue to meet the increased demand of purchasing services that are required for projects and initiatives to be undertaken throughout the City organization.
- Maintain proper administrative structures, policies, procedures and reporting to ensure due diligence in the stewardship of public funds, assets, and service delivery.
- Maintain professionalism with ongoing staff educational upgrades, through courses, seminars, workshops and obtaining certifications.
- To consolidate whenever possible to develop more and better competitive bid specifications.
- Maintain and improve all customer service levels in responding to user departments in a timely manner on all procurement matters.
- Add other user departments to the Contract Management Software Program.
- Provide department level training of Oracle Financials, on screen inquiries, printing reports and account tracking.
- Enabled vendors on-line access to vendor registration, download bid documents, blueprints and other ensuing documents.
- Provided additional bidding information (deposit logs, etc) available on the City of San Marcos Internet.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Work Days/Audit	Number	3	3	3
Accounts Payable Transactions Per Accounts Payable Employee/Monthly	Number	850	875	920
Accounts Receivable Transactions Per Accounts Receivable Employee/Monthly	Number	162	175	175
Number Of Checks Disbursed Per Employee Involved In Process	Number	3,600	3,500	3,200
Number Of Procurement Card Transactions Per Employee Involved In Process	Number	5,800	6,100	6,300
Pays Processed Per Payroll Employee/Month	Number	576	576	584
GFOA Distinguished Presentation		Yes	Yes	Yes
GFOA Certificate Of Achievement For Excellence In Financial Reporting		Yes	Yes	Yes
Purchase Orders Processed	Number	1,379	1,500	1,500
Invitation For Bid/Request For Proposals Processed	Number	47	55	60
Cooperative Contract Purchases	Number	50	71	85
Minor Construction Contracts	Number	37	42	45
Annual Contracts maintained	Number	46	61	61
% of annual contracts renewed on time	Percent	100%	95%	100%
Mail Cost	Number	\$57,004	\$46,521	\$45,000
# of Packages Received by Mail Services	Number	3,992	4,380	4,500
Dollar Amount on P-Card	Amount	\$3,920,605	\$4,317,190	\$4,500,000
Surplus	Amount	\$24,555	\$25,200	\$20,000
P-Card Rebate/Cooperative Rebates	Amount	\$29,206	\$73,260	\$75,000

# Municipal Court

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## Mission Statement

The mission of the Municipal Court is to serve the community through the promotion of justice by providing an impartial forum for the resolution of all cases brought before the court in a manner such that legal rights of individuals are safeguarded and public interest is protected.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	609,094	610,100	610,100	630,646
Contracted Services	45,162	56,950	56,950	57,210
Materials and Supplies	17,055	21,269	21,269	31,016
Other Charges	5,155	13,865	13,865	14,715
Capital Outlay	0	0	0	0
<b>Total</b>	<b>676,466</b>	<b>702,184</b>	<b>702,184</b>	<b>733,587</b>

## Goals and Objectives

The San Marcos Municipal Court strives to ensure:

- Access to Justice
  - Expand electronic case management to include defendant and attorney access via the internet.
- Expedition and Timeliness
  - Continue to reduce warrant back log and expand case review project to assist with the disposition of cases.
- Equity, Fairness & Integrity

- Implement all changes to the court system as required by the current state legislative session.
- Independence and accountability
  - Ensure all state and local court reports are filed in a timely manner.
  - Maintain staff development programs to retain a professional, well-trained, customer service oriented workforce to better serve the needs of the public.

### **What We Accomplished in 2012-13**

- Expanded e-citation solution to include park rangers.
- Expanded the court educational outreach program with the San Marcos ISD focusing on traffic and pedestrian safety, theft, bullying and other violations filed against juveniles in the court.
- Participated in the statewide warrant round-up – Feb 2013 addressed over 850 past due cases.
- Organized warrant compliance events utilizing the citizen police academy volunteers.
- All court personnel attended required training to maintain their certification.
- Configured the new court software system for implementation in the summer of FY2012-2013.
- Reduced warrant issuance backlog.
- Initiated case review process to assist with the disposition of cases.
- Initiated a notification process prior to warrant issuance.
- Initiated the procurement of a collection agency to assist with achieving better compliance from defendants.

### **What We Plan to Accomplish in 2013-14**

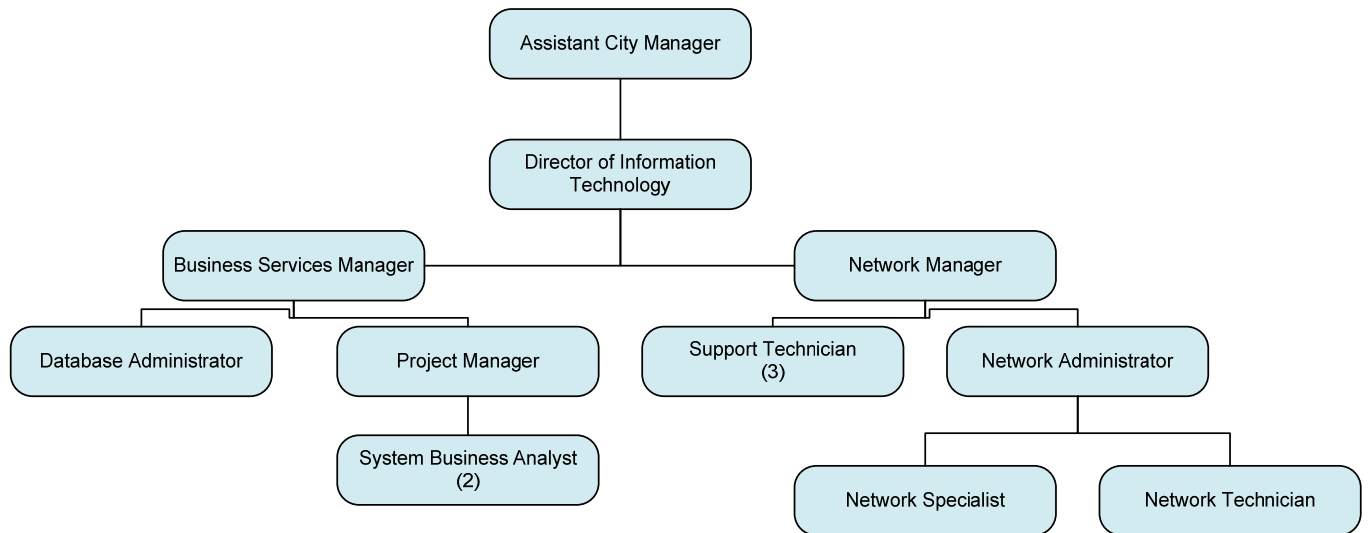
- Provide e-citation filing opportunities to all city departments and explore options of including the TSU police.
- Continue and expand cooperative programs with the school district to educate elementary, middle and high school students about court operations to promote traffic safety and respect for the law.
- Ensure all legislative changes impacting the court are accomplished as required by law.
- Initiate project to provide case information via internet access.
- Initiate internet filing solutions for defense attorney representation.
- Implement a smooth transition to new court location and foster cooperative efforts with the Hays County justice system.

### **Performance Measures**

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Total Number of cases filed	ea	19,266	17,500	18,000
Revenue (includes state and city revenue)	\$	2,139,384	2,140,000	2,150,000
Total Number of cases disposed	ea	13,356	13,400	13,600
Community service granted for fine payment	ea	368	300	300
Cases disposition prior to trial	ea	7,092	7,150	7,200



# Technology Services



## Mission Statement

The mission of the Technology Services Department is to oversee and coordinate new and existing technological resources for the City of San Marcos by providing recommendations, implementation and technical support of voice and data information systems.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	727,803	924,571	924,571	1,137,016
Contracted Services	171,769	177,070	177,070	177,070
Materials and Supplies	39,088	34,131	34,131	34,689
Other Charges	49,042	51,423	51,423	63,124
Capital Outlay	0	0	0	0
<b>Total</b>	<b>987,702</b>	<b>1,187,195</b>	<b>1,187,195</b>	<b>1,411,899</b>

## Goals and Objectives

- To provide quality IT Support Services to all Departments.
- To provide quality network and data services to all Departments.
- To provide quality application support to all Departments.
- To provide quality telecommunications to the Departments.
- To empower users to be more efficient and effective through technology.
- To build and maintain the necessary infrastructure to ensure reliability and quality of service.
- To assist all Departments in meeting goals set forth by the City Council.

## **What We Accomplished in 2012-13**

- Thin Client technology for workstations, laptops and servers.
- Implementation of Voice over IP.
- Upgraded of Payroll & Human Resources application ePersonality.
- Upgraded Network Infrastructure to 10gig.
- Implemented network connectivity with Texas State.
- Implemented network connectivity with Hays County.
- Automated Ticket Writing System for Park Rangers.
- Strategic Plan / IT Needs Assessment.
- GIS Strategic Plan.
- CJIS Audit.
- Develop Information Technology policies & procedures.
- Completed Technology Assessment on:
  - Automatic Vehicle Locator
  - Video Surveillance System
  - Security Access Door System
  - SCADA system upgrade for Wastewater and Surface Water
  - Network communication system upgrade for Wastewater Treatment Plant
  - GIS integration with multiple departmental applications
- Implemented a Production & Test environment for Maximo.
- Implemented a Test environment for GIS.
- Virtual Infrastructure Upgrade.
- Management of Network closets.
- Completed 5,122 request of assistance for our customers.
- Updated 911 Intrado application.
- Upgraded Higher Ground Telecommunication recording at Police Dept.

## **What We Plan to Accomplish in 2013-14**

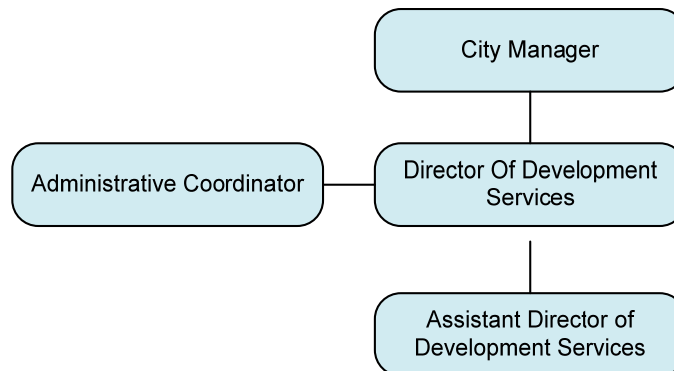
- Continual replacement of computers with thin client technology.
- Continual Deployment of the AMI application.
- Enterprise solution for a Payroll and Benefit system.
- Enterprise solution for a Financial system.
- Upgrade of the Laser fiche application.
- Develop policies to management technology contracts.
- Analysis performed for an Outage Management.
- Analysis performed for Fleet Maintenance.
- Analysis performed for DocuSign application .
- Analysis performed for Wireless HOTSPOTS.
- Analysis on Network Infrastructure expansion.
- Implementation of the GIS Strategic Plan.
- Implementation of the IT Strategic Plan.
- Implementation of Disaster Recovery Plan.
- Implementation Internal Wireless infrastructure.
- Implementation Mobile App.
- Implementation of Customer Connect for Utility Billing.
- Implementation of Zoll for Fire Department.

## Performance Measures

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
<b>Network Uptime</b>				
Period of time measured Oct 1 to Sept 30. As of this date we have experienced various network outages, lasting less than a day, due to network infrastructure upgrade.	%	98	98	99
<b>Application Uptime</b>				
Period of time measured Oct 1 to Sept 30. As of this date we have experienced twenty nine server/application outages, lasting less than a day.	%	93	92	95
<b>Telephone Uptime</b>				
Period of time measured Oct 1 to Sept 30. As of this date we have experienced various outages lasting less than a day, due to the telecommunication upgrade.	%	98	98	99
Completion Ratio of Critical calls in the allotted time defined in the Technology Service Level Agreement (1 day).	%	71.68	90	85
Completion Ratio of all non-critical calls in the allotted time defined in the Technology Service Level Agreement.	%	68.68	85	85

# Development Services Administration

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## Mission Statement

To serve today's community development needs, while actively planning for the needs of tomorrow.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	683,119	445,829	445,829	373,047
Contracted Services	54,361	178,082	178,082	175,710
Materials and Supplies	37,817	26,371	26,371	26,371
Other Charges	25,878	59,790	59,790	70,340
Capital Outlay	0	0	0	0
Total	801,175	710,072	710,072	645,468

## Goals and Objectives

- To effectively manage change within the community due to growth and development activity by carrying out the adopted Council policies and goals. The division provides professional expertise in the area of real estate development and city planning.
- To provide a high level of professional services to the varied stakeholders served, including builders, developers, land owners, neighborhood groups, business owners, City Commissions, allied governmental jurisdiction and the citizens of the community.
- To enhance the Community's economic competitive advantage and livability by encouraging high quality growth and development practices.
- To improve the quality of life of low to moderate-income San Marcos residents by using the Community Development Block Grant (CDBG) Program to support public service programs, and housing and public facility/infrastructure/transportation projects.
- To promote fair and equitable housing transactions for all San Marcos residents through Fair Housing Act education and outreach activities.

## What We Accomplished in 2012-13

### Objectives from Vision San Marcos

- LU G1 O1 – Update Future Land Use Map based on the development intensities specified in the preferred scenario

- LU G3 O4 – Adopt a Water Quality Model that will ensure water quality standards are met and to minimize water degradation

#### **Other Planning Items**

- Completed Vision San Marcos: *A River Runs Through Us* comprehensive plan including public events, committee meetings, coordination with other departments, and the adoptions process.
- Updated the SmartCode to better serve the downtown, finalizing architectural and signage standards and other edits
- Continued the Downtown Implementation Program, resulting in draft Parking Management Program and proposed new street cross-sections for the downtown
- Received American Planning Association awards for Dream San Marcos and the Downtown Reconstruction Project.
- Updated the Land Development Code with new regulations to better the community and its plans.
- Updated and maintained information on the Department's city website.
- Began having regularly scheduled Development Review (DREAM) meetings to identify project upcoming and issues that have been identified early on in the process to internal staff and management.
- Continued staff support for City boards and commissions including Planning & Zoning Commission (P&Z), Historic Preservation Commission (HPC), Zoning Board of Adjustments (ZBOA). This averages 30 regular meetings a year.
- Began paperless agenda packets for the Planning and Zoning Commission.
- Facilitated Commission and board members attending specialized training and workshops.
- Maintained partnerships with local Home Builder's Association and other community groups.
- Closed the sale of one of two houses purchased and rehabilitated through Neighborhood Stabilization Program (NSP-1) Grant funding.
- Completed rehabilitation of the historic Cephas House and completed a substantial amendment to change the use of this facility to a venue where the Parks & Recreation Division offers classes and programs benefitting the low to moderate residents of San Marcos.
- Completed the construction of the new Durham Park and adding improvements to the existing Conway Park using CDBG funding.
- Adopted the updated Analysis of Impediments to Fair Housing Choice.
- Rehabilitated the houses of seven low-income families through the CDBG grant to Southside Community Center.

### **What We Plan to Accomplish in 2013-14**

#### **Objectives from Vision San Marcos**

- Draft amendments and revisions to the Land Development Code.
- Perform Neighborhood Character Studies.
- Work with Finance and Engineering/CIP to align Capital Improvements Program to Vision San Marcos.
- Collaborate with Engineering/CIP on update to Transportation Master Plan.
- Implement other objectives as directed by Council.
- Draft and implement a comprehensive annexation strategy.
- Implement annual review of plan including updating models.
- Stakeholder meetings for preferred scenario amendments.
- Analyze other processes and programs and realign where necessary to be consistent with the plan.

#### **Other planning items:**

- Finalize Downtown Implementation Program and implement Parking Management, new downtown street cross-sections, and an overall downtown economic development strategy with focus on Transit Oriented Development (TOD).
- Finalize and renew subdivision agreements with surrounding counties (Caldwell, Guadalupe, and Comal).
- Expand use of MyPermitNow to provide additional information to the public and improve internal processes.
- Monitor and maintain current systems to ensure the process functions efficiently.

- Draft Planning Procedures Manual providing clear information about department functions for new employees and crosstraining.

#### **Community Development**

- Continue to provide programs and services to assist low-income families through the CDBG and related programs.
- Rehabilitate seven owner-occupied houses through Southside Community Center's summer program.
- Adopt a new 5-year CDBG Consolidated Plan following an extensive public outreach process.
- Complete the San Marcos Senior Center parking and building expansion project.
- Acquire vacant land for use by Habitat for Humanity to construct affordable housing.
- Remove elements of spot blight through the CDBG-funding for substandard structure program.
- Provide direct homebuyer assistance with closing cost and down payment programs as funds are available.

#### **Ongoing work with the Community**

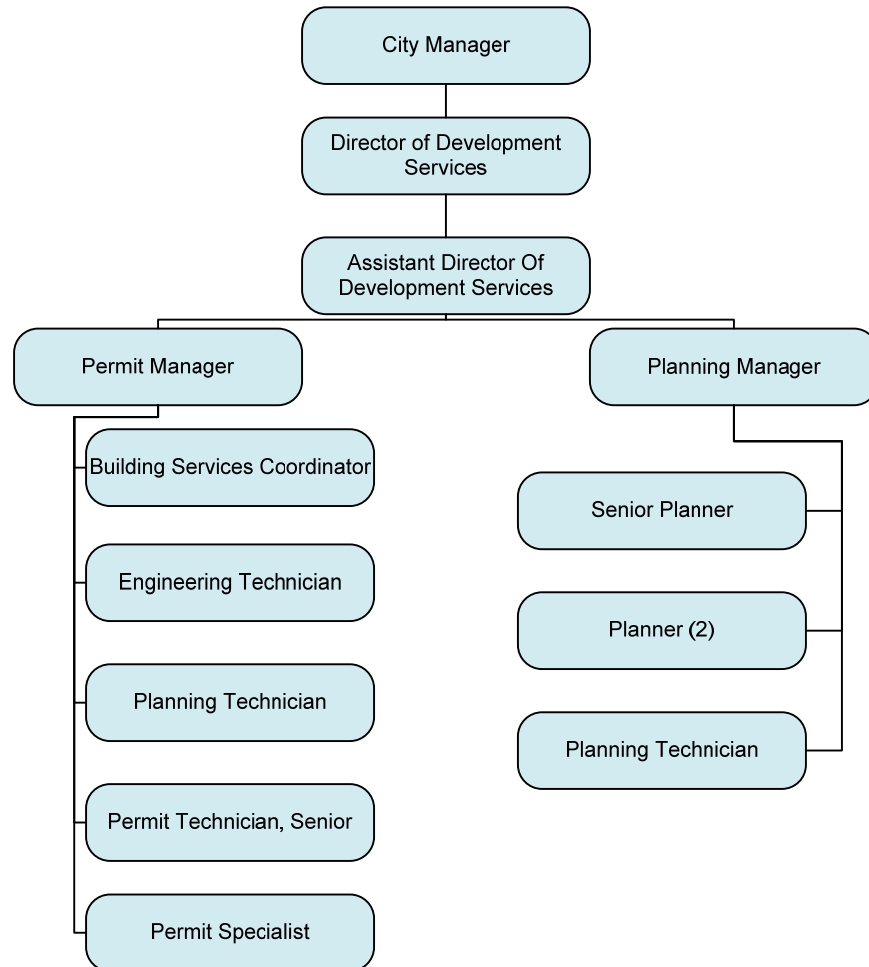
- Represent to the public the full function of the Development Planning Division by increasing transparency and access to information and increasing visibility in the community as a whole.
- Expand efforts for community education and strengthen ties to the professional building community in San Marcos and the region.
- Better use the departmental website to improve public relations and transparency, while providing useful, accessible information to the public.
- Prepare a housing and real estate market analysis profile providing up to date demographic information, development activity, a community profile (including information from other levels of government) and development information (including average processing times) for use by the public and potential investors in the City.

#### **Performance Measures**

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Vision objectives accomplished	# Of Obj	0	2	12
Annexed Land Area	# Of Acres	0*	0*	500
Conditional use permits processed	# Of Cases	44	14	45
Support of board and commission meetings and other public meetings	# Of Mtgs Staffed	90	25	90
Review of development permits on historic properties	# Of COA's Reviewed	23	14	30
LDC Amendments Processed	Acres	4	2	3
*Major revision anticipated				
Variances processed	# of Cases	11	2	10
Land Use Map Amendments	# of Cases	9	2	6*
*Anticipated to decline because of Vision				
Subdivision plats and concept plans processed	# of plats	43	13	50

## Planning-Permit Division

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### Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	737,955	681,864	681,864	704,333
Contracted Services	116,283	82,050	82,050	83,150
Materials and Supplies	18,434	0	0	0
Other Charges	19,198	16,185	16,185	5,285
Capital Outlay	0	0	0	0
<b>Total</b>	<b>891,870</b>	<b>780,099</b>	<b>780,099</b>	<b>792,768</b>

## **Goals and Objectives**

- To protect the health, safety and quality of life of the citizens of San Marcos through the effective administration of adopted building and development codes.
- To provide a single point of contact for post entitlement procedures within the community.
- To be responsive to the needs of our customers by coordinating and performing timely reviews of permit applications for post entitlement permits.
- To comply with local and state laws regarding contractor qualification and licensing requirements.
- To provide floodplain development management and floodplain administration in accordance with the Federal Emergency Management Agency (FEMA).

## **What We Accomplished in 2012-13**

- Completed a new community driven in house Comprehensive Plan: Vision San Marcos: A River Runs Through Us.
- Completed renovation of the Permit Center to provide a more professional and customer friendly atmosphere.
- Researched and executed a contract with MyPermitNow, a new web-based permit management software.
- Assisted the Planning division with revisions to the Land Development Code, particularly in the area of environmental protection.
- Participated in a Community Assistance Visit conducted by the Texas Water Development Board related to the City's National Flood Insurance Program participation.
- Partnered with the City Clerk's office to utilize a scanning contract to achieve a paperless tracking and archiving system.
- Introduced Mobile Food Vendor and Renewable-Solar Energy permits, along with a Home Improvement Incentive Program.
- Completed a user friendly Development Guide.
- Issued permits for new construction and remodel projects valued at more than \$106,000,000.

## **What We Plan to Accomplish in 2013-14**

- Continue working to shorten the review time for post entitlement development applications.
- Implement a series of improvements, including a new Development Guide, to streamline the permitting process.
- Continue with the implementation and improvements to MyPermitNow including: on-line applications and payments, enhanced customer access and integration with Code Enforcement, Fire Marshal and Engineering-CIP.
- Streamline and enhance the site inspection process for environmental protection, erosion control and tree preservation issues.
- Complete review, comparison and update of permit fees.
- In coordination with the new City website design, develop customer-friendly and informative web pages for the Permit Center.
- Revise the City's Flood Damage Prevention Ordinance to comply with FEMA requirements.
- Present Council with the opportunity to allow homeowners to serve as general contractor on their own homestead projects

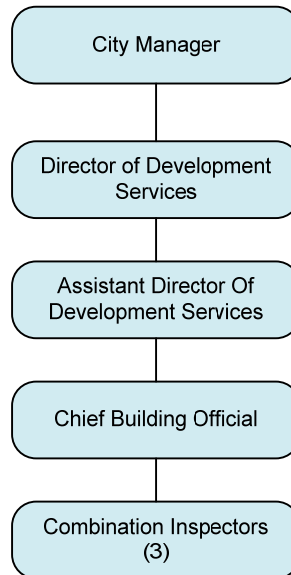


## Performance Measures

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Average 1st Review Time for Site Preparation Permits	# of days	25	18	10
% of Building Permit Applications Issued	%	56	72	85
% of Site Preparation Permit App. Reviewed	%	15	50	90
Number of Minor Permits Issued	#	2,832	2,482	2,600
Number of New Building Permits Issued	#	495	302	350
Number of Site Preparation Permits Issued	#	34	32	30

# Inspections

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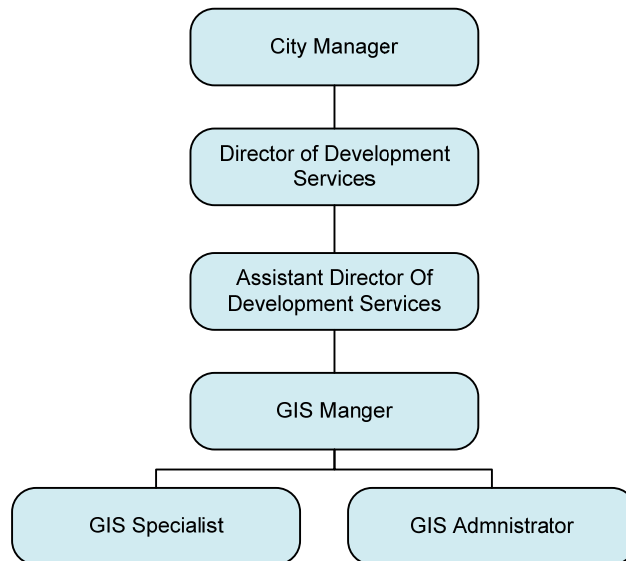


## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	0	292,088	292,088	336,925
Contracted Services	0	60,560	60,560	60,560
Materials and Supplies	0	14,294	14,294	11,984
Other Charges	0	3,000	3,000	3,000
Capital Outlay	0	0	0	0
<b>Total</b>	<b>0</b>	<b>369,942</b>	<b>369,942</b>	<b>412,469</b>

# GIS

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## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	0	144,287	144,287	273,512
Contracted Services	0	0	0	900
Materials and Supplies	0	2,800	2,800	9,150
Other Charges	0	1,500	1,500	11,850
Capital Outlay	0	0	0	0
Total	0	148,587	148,587	295,412

The City of San Marcos GIS mission is to practice responsive, collaborative and innovative approaches to GIS. The City GIS staff will provide geospatial information and applications to city employees and the public in order to enhance city operations, improve decision making, and provide excellent customer service.

## Goals and Objectives

- Make GIS Data and tools easily accessible to city staff and public.
- Provide GIS/GPS training to City staff on GIS data and applications.
- Develop data collection, creation, submission, and storage standards to ensure accurate and consistent GIS data.
- Create and maintain a data access plan for GIS data.

- Develop cartographic standards and improve methods for generating maps to increase efficiency and timeliness of customer service.
- Maintain a strong web presence for staff and the public.
- Develop customized GIS tools to meet production needs.
- Monitor GIS data distribution to and from other agencies, businesses and customers.
- Stay current with industry standards and trends in software and hardware technology.

### **What We Accomplished in 2012-13**

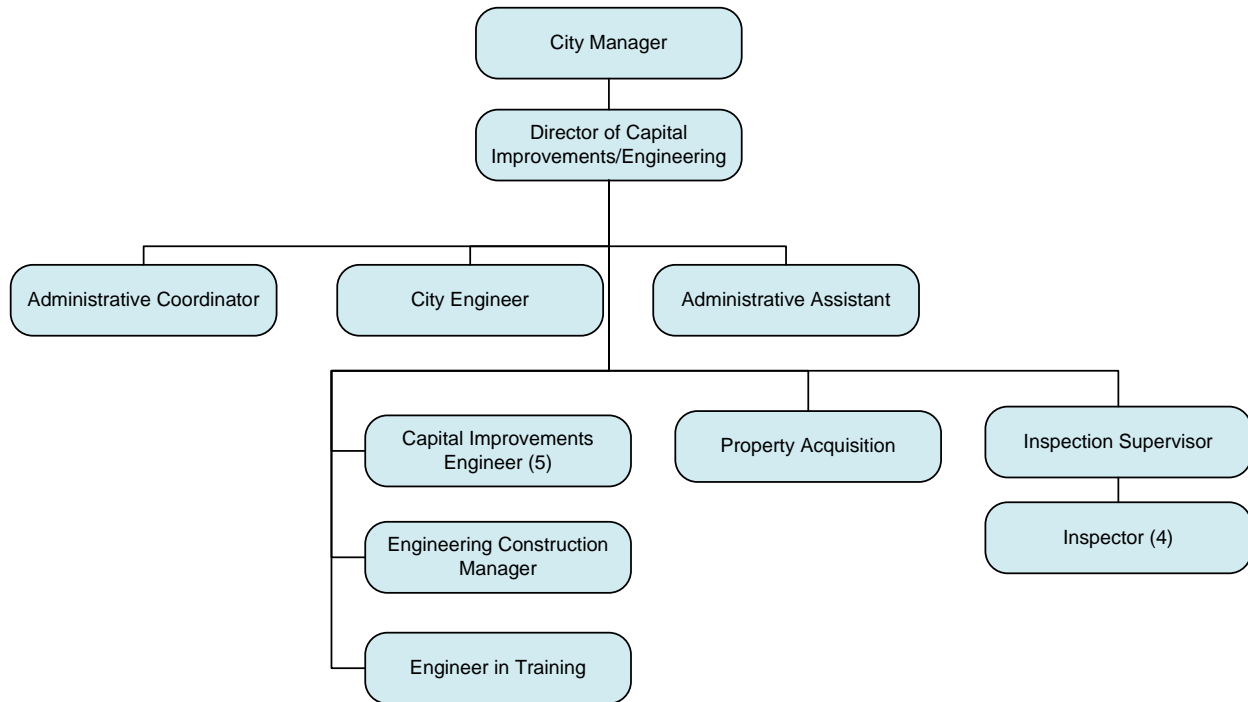
- Designed GIS Data Access Plan – expanded GIS inventory sheet to include maintenance, ownership and user information.
- Initiated weekly meeting of GIS Workgroup.
- Maintained and updated information on the Division city website. Added 7 department specific intranet sites.
- Added additional downloadable shapefiles to internet, reducing time spent on Open Records Requests.
- Completed quality control of Wastewater data for WW Master Plan..
- Created 3500 new address points for Commercial Suites and Multifamily building for My Permit Now software.
- Implemented process to capture infrastructure data at construction phase instead of waiting for as built plans.
- Initiated database structure redesign.
- Initiated feature schema redesign.
- Expanded documentation for GIS processes.
- Data analysis for Comprehensive Plan
- Map packet for Comprehensive Plan.
- Implemented methodology for sidewalk construction and reconstruction project.
- Completed Fire Station Location Analysis Project.
- Created maps and data exports for City River Management Project.
- Produced kiosk maps for Parks and Greenspaces.
- Performed analysis for Park Department.
- Update process for adding CIP project into GIS.

### **What We Plan to Accomplish in 2013-14**

- Transition to a greater Web presence to engage more internal users.
- Redesign GIS Web pages, using updated API for increased Web functionality.
- Upgrade to ArcGIS 10.1 and migrate to 10.1 Server.
- Create video training modules for staff at all knowledge levels.
- Create Universal Schema for Data.
- Implement Parcel Fabric model for maintaining cadastral data.
- Build reliable metadata for all datasets.
- Complete cartographic standards and created city wide map templates.
- Finalize maintenance portion of Sidewalk Analysis Project.
- Streamline CIP process for inclusion in GIS.
- Improve response time for map and data requests by implementing a task oriented request system.
- Redesign GIS Web pages, using updated API for increased Web functionality.
- Continue to work on “How To Manual” for GIS processes.
- Cross train staff, expand knowledge base to all datasets.
- GIS integration with My Permit Now.
- GIS integration with other City enterprise application software.

# Capital Improvements

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## Mission Statement

To provide comprehensive engineering and inspection services to the citizens of San Marcos and other City departments in order to manage the City's infrastructure, protect the environment and insure public health and safety.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	270,574	231,410	231,410	477,931
Contracted Services	0	74,782	74,782	142,459
Materials and Supplies	0	17,227	17,227	58,029
Other Charges	0	0	0	64,500
Capital Outlay	0	0	0	0
<b>Total</b>	<b>0</b>	<b>323,419</b>	<b>323,419</b>	<b>742,919</b>

## Goals and Objectives

- Optimize the performance of our people, process and systems.
- Design and implement a fast-tracked project delivery system.
- Provide an innovative CIP program management delivery system.
- Customize the program management approach and enable the City to maximize economics of scale.
- Realize reduced program cost and build capacity with fewer resources.
- Lower construction costs.

### What We Accomplished in 2012-13

- Reorganized and realigned the process to have a single department responsible for project delivery.
- Provided a city wide approach for strategic planning, management, and implementation of major public improvement projects.
- Compressed construction schedules.
- Developed and implement strategies to remove barriers.
- Provided a centralized focused structure for procuring professional and construction services.

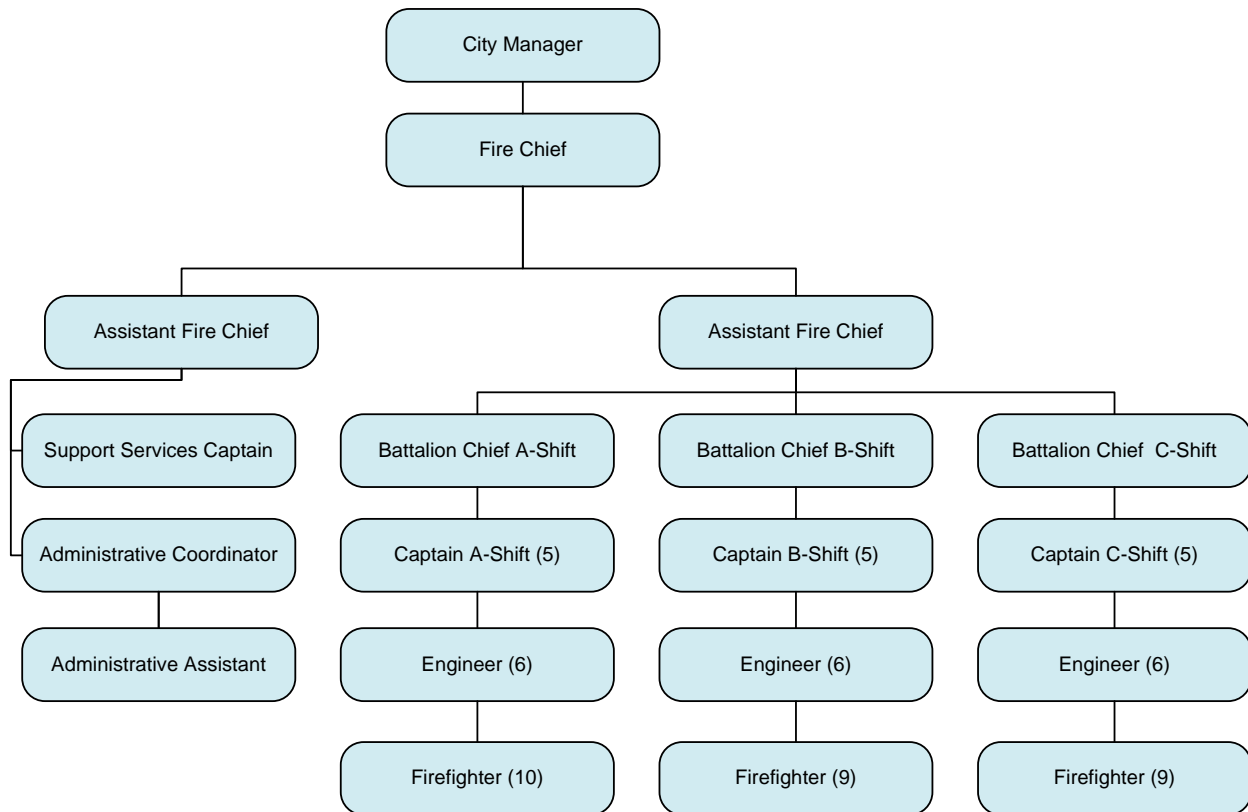
### What We Plan to Accomplish in 2013-14

- Reduce the time to construction by 30%.
- Provide a document control system that will track each project.
- Provide a master project schedule that will be updated weekly for each project.
- Maintain a high level of quality.
- Ensure prompt payment to vendors.
- Reduce the time frames for bid notice to start by 30%.

### Performance Measures

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Increase the number of projects to construction	Each	5	12	31
Install Spitfire document control system	%	50%	50%	100%
Install progress delivery schedule system	Projects	50%	50%	100%
Develop a business process flow chart for all projects	Each	90%	90%	100%
Develop a business process flow chart for CIP Planning review	Each	50%	50%	100%
Develop standards & guidelines for each project	Each	50%	50%	100%
Install processes, practice and tools to improve project delivery	Each	50%	50%	100%
Prequalify master service agreements for ROW	Each	75%	70%	100%
Reduce CIP backlog	Projects	50%	50%	100%
Standardize CIP construction notes	Each	50%	50%	100%

# Fire Operations



## Mission Statement

The Fire Operations Department is committed to the people, property and environment of San Marcos from the harm of fires, life-threatening medical emergencies and sudden dangerous physical conditions that threaten our health and safety. We serve the public with efficiency and effectiveness.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	5,746,840	5,926,367	6,050,625	6,482,026
Contracted Services	79,024	107,503	107,503	110,577
Materials and Supplies	295,028	301,483	301,483	315,512
Other Charges	59,049	67,195	67,195	90,783
Capital Outlay	0	0	0	0
<b>Total</b>	<b>6,179,941</b>	<b>6,402,548</b>	<b>6,526,806</b>	<b>6,998,898</b>

## **Goals and Objectives**

- Our goals and objectives revolve around our mission statement which states that the: San Marcos Fire Department is dedicated to providing a well-trained, motivated, and diverse team of professionals who deliver excellence in prevention, educational programs, and emergency response service to our community in a safe, responsible, and efficient manner.
- To follow City Council and Administration guidelines and policies.
- Move forward in the process of updating/upgrading our current facilities, equipment, apparatus and training to meet modern standards of the Fire Service.
- Expand station specializations and maintenance programs.
- Establish a full service Fire Department Training Facility.

## **What We Accomplished in 2012-13**

- Responded to 3,778 calls for assistance (CY 12) Projected 4,424 (CY 13).
- SMFD personnel participated in 4,272 hours of training and continuing education (CY 12).
- The six last remaining Emergency Care Attendants (ECAs) obtained their Emergency Medical Technician (EMT) Certifications.
- Completed the second annual SMFD Citizens Fire Academy and hosted the second annual Fire Department Open House as a kickoff to Fire Prevention Month with over 800 citizens in attendance.
- Updated all Fire Department Job Descriptions.
- Partnered with SMPD to update the Local Civil Service requirements and Passovers – the proposed changes were approved by the Civil Service Commission on January 30, 2013.
- Partnered with San Marcos High School, Texas State, and SM/HC EMS to deliver a Teen -CERT course to high-school students.
- Conducted Resident Assistant (RA) Fire Academy for Texas State University, training their RAs in Fire and Life Safety education pertaining to on-campus living.
- Actively participated in several community activities and programs to include: National Night Out, the “Fired Up About Reading” program at the Library, numerous neighborhood school and church festivals and fairs, Shattered Dreams, and our Annual 9-11 Remembrance Ceremony.
- Provided customer service to both locals and visitors during Black Friday and Tax Free Weekends.
- Continued our program of having a working smoke detector in every home in San Marcos.
- On Saturday, March 23, 2013, approximately 65 students from Texas State, who were participating in Bobcat Build, donated their time to complete several projects at Fire Station 3, including painting the inside of the station, clearing out some old flower beds, cleaning out the gutters, etc.
- On October 1, 2012 we received approval for our EMS CE (continuing education) Program Number from the Texas Department of State Health Services. This is a first for our Department.
- In February 2013 we partnered with SM/HC EMS to have each of their new hires ride out with the Fire Department for at least one 24 hour shift.
- Completed the installation of the AFG grant-funded \$345,000 Opticom Traffic Preemption System.
- Continued to make progress on identifying all hydrants within the city which are the wrong size or have the wrong stem and coordinate with the Water Department to have them replaced.
- Completed the RFP process to select a new Fire Records Management System. Zoll RMS was selected and should be fully implemented by Fall of 2013.
- Received two new brush trucks for Stations 4 and 5, a new engine for Station 1, and a mini-emergency response vehicle to utilize in the City’s green spaces and at special events.

## **What We Plan to Accomplish in 2013-14**

- Implement the Department’s new ZOLL Records Management System (RMS) and the other associated hardware and software applications which assist us with creating and utilizing pre-fire plans, mining data and better monitoring our compliance with National Fire Protection Association (NFPA) standards. This will also give us, for the first time ever, fully functioning Mobile Data Computers (MDCs) in all frontline and reserve fire apparatus.

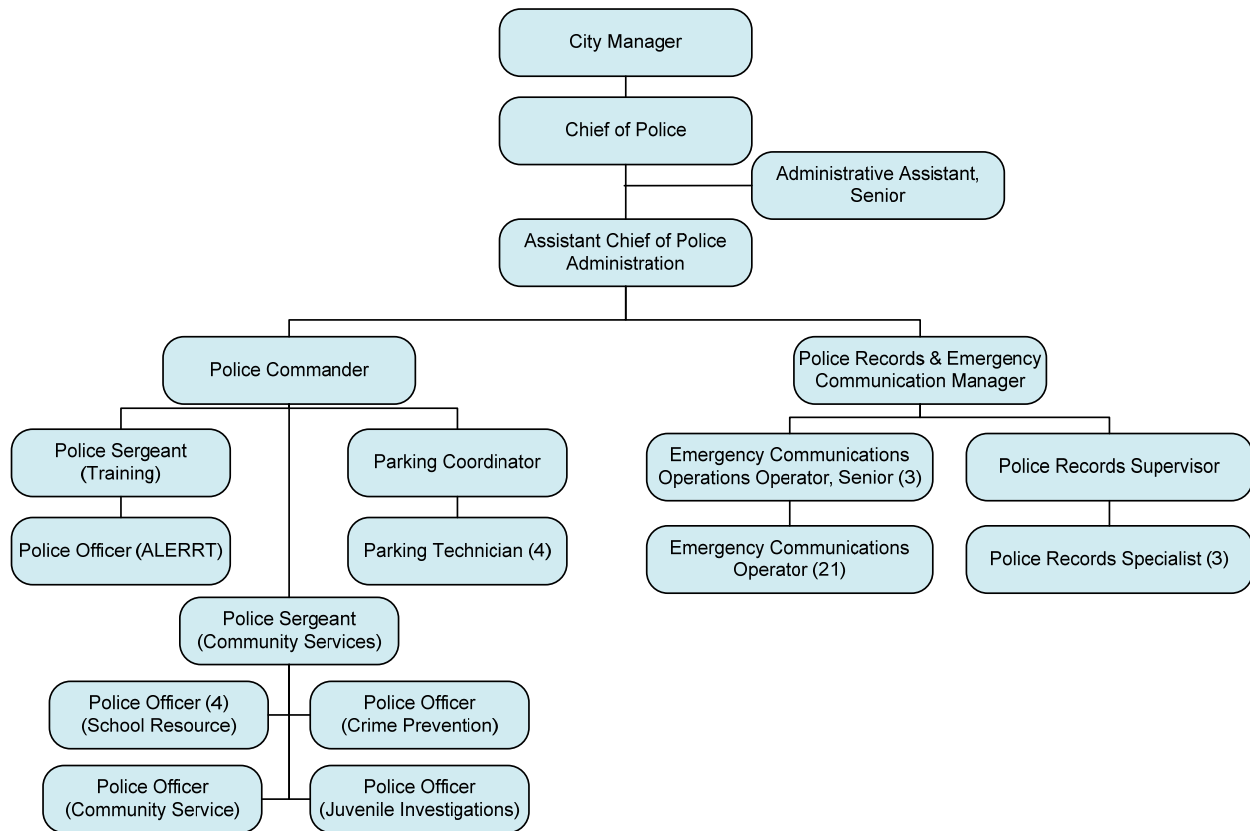


- Complete the process of updating, creating, and implementing new Directives and Standard Operating Procedures for the Department Introduce and implement the updated job descriptions to all Fire Department personnel.
- Continue our program of having a working smoke detector in every home in San Marcos.
- Continue development of the SMFD training field.
- Continue the three year long process of getting all sworn personnel certified as both Emergency Medical Technicians (EMTs) – complete, and Hazardous Materials Technicians.
- Actively participate in community activities and programs to include: National Night Out, the “Fired Up About Reading” program at the Library, numerous neighborhood school and church festivals and fairs, Shattered Dreams, and our Annual 9-11 Remembrance Ceremony etc.

## Performance Measures

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Total Responses	# of incidents	3,308	3,778	4,424
Life and Fire Safety Education	# of people contacted	10,000	10,100	10,250
Emergency Call Response Time Average	# of min. to respond	5.20	5.20	5.20
Per Capita Cost for Total Fire Department Budget (66,116 Service Pop Numbers)	Per Capita Cost	\$93.66	\$93.29	\$93.90

# Police Administration



## Mission Statement

The Administrative Division of the Police Department is responsible for 911 emergency communications, training, school resource, juvenile, crime prevention, accreditation, grant administration, records and administrative supervision and coordination of all activities and operations within the Police Department.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	2,906,749	2,996,682	2,996,682	3,318,561
Contracted Services	239,612	289,936	289,936	324,570
Materials and Supplies	229,541	260,705	260,705	261,805
Other Charges	74,514	87,574	87,574	96,962
Capital Outlay	0	0	0	0
<b>Total</b>	<b>3,450,416</b>	<b>3,634,897</b>	<b>3,634,897</b>	<b>4,001,898</b>

## **Goals and Objectives**

- Continue the 24/7 operation of the 911 Communications Center
- Develop 911 Floor Supervisors from communications duties into sole supervisory positions.
- Coordinate training for all members of the police department.
- Continue to manage, in cooperation with SMCISD, the School Resource Officer program.
- Conduct a minimum of 2 Citizen Police Academy classes.
- Maintain involvement and cooperation with citizen groups and neighborhood associations.
- Maintain our staffing levels in Records without any additional programs added.
- Attend recruiting events/job fairs to attract the most qualified police candidates.
- Maintain the process of upgrading, repairing, and improving the Police Department physical plant.

## **What We Accomplished in 2012-13**

- Through our CADmine software, continued the notification of public safety calls for service with local property managers.
- Conducted 2 Citizen Police Academy classes.
- Continued partnership with Texas State University and the Hays County Sheriff's Dept on ALERRT.
- Continued partnership with SMCISD on the School Resource Officer program.
- Continued review and updates of the department's Policy Manual.
- Attended recruiting fairs.
- Rebuilt the Police Department Firing Range Building.
- Applied for Federal Grants to fund Automated Vehicle Location and Mental Health Officers.

## **What We Plan to Accomplish in 2013-14**

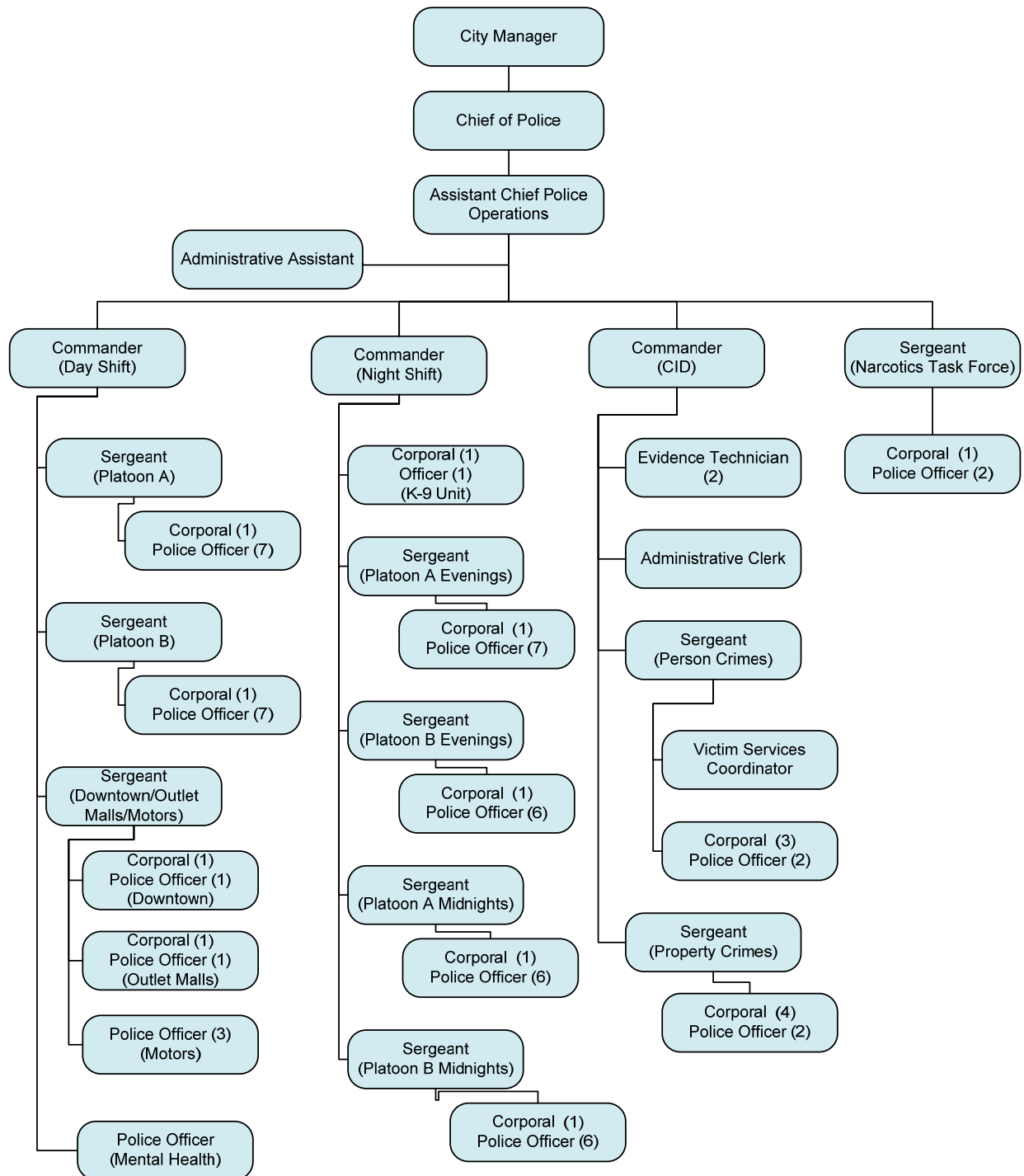
- Continue the School Resource Officer Program with SMCISD providing funding for 50% of the personnel costs.
- Conduct a minimum of 2 Citizen Police Academy classes.
- Provide a minimum of 40 hours of continuing education for each sworn member of the department.
- Provide personal development training for members of the Department.
- Research and apply for grants that will enable the Department to grow in our ability to serve the Citizens of San Marcos.
- Complete the review and accreditation process for the Police Policy Manual through the Texas Police Chief's Association Recognition Program.
- Through a grant, implement the Automated Vehicle Locator for Police vehicles.
- Through a grant, hire 2 Mental Health Officers.
- Increase our Communication staff levels to allow us to dedicate a Fire/EMS Telecommunicator 24/7.

## Performance Measures

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Peace Officer Training – Department Goal Of 40 Hours Per Officer Per Year	% Completed	75	97	98
Crime Prevention/Community Service Contacts	#	165	200	215
Citizen Police Academy Graduates	#	43	50	45
Incidents for Police Dept	#	72,950	77,870	79,812
Mean Response Time For Priority 1 Calls	Minutes	6.00	5.80	5.30
Calls Dispatched For San Marcos Fire Department	#	6,150	6,487	6,775
Calls Dispatched For San Marcos/Hays EMS	#	6,757	7,475	7,875
SMPD-Academy class hours	#	603	603	610
SMPD-Academy Students instructed	#	608	608	612

# Police Operations

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## Mission Statement

The San Marcos Police Operations division is charged with the responsibility of protection of life and property, identification and apprehension of offenders, and recovery of lost and stolen property. The Operations Division addresses those responsibilities through pro-active patrol, responding to calls for service, directing traffic, investigating accidents, conducting criminal investigations, providing emergency response, and participating in other community service activities. The division conducts narcotic investigations, provides K-9 services and operates the Crime Stoppers Program.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	8,007,362	8,088,429	8,088,429	8,647,746
Contracted Services	28,751	37,240	37,240	39,740
Materials and Supplies	536,510	548,950	548,950	578,522
Other Charges	6,015	5,820	5,820	5,820
Capital Outlay	0	0	0	0
Total	8,578,638	8,680,439	8,680,439	9,271,828

## Goals and Objectives

- The Operations Division consists of two entities: The Patrol function, which responds to immediate calls for service, and the Criminal Investigation Division, which performs follow-up investigations on cases generated by patrol officers. While the Patrol and Criminal Investigation functions serve two different roles, they are similarly joined in their mission. That mission is to maintain the public order, protect life and property, and to serve the community through legal and ethical means.
- Officers in these functions perform their duties by detecting and arresting offenders, utilizing proactive crime prevention methods, recovering lost or stolen property, assisting those in need, and participating in hands-on community involvement through problem-solving.

## What We Accomplished in 2012-13

- **Outlet Malls** – The Outlet Malls of San Marcos present challenges to the department related to specific events and traffic issues. Three events that require coordination of special response are during Holy Week, Tax Free Weekend (typically the first weekend in August) and the weekend after Thanksgiving, also known as “Black Friday”. The weekend after Thanksgiving has developed into a 24 hour a day event with hundreds of stores opening at or before midnight on Thanksgiving night. These events require extensive planning with the Police Department taking the lead in coordinating with TxDOT, Engineering, Streets/Traffic Department, Fire and Rescue, and management from both malls. The two foot/bike officers assigned to the Outlet Malls full time are supplemented with officers on overtime for the special events. The Police and Fire Departments operate a full joint-operation Command Post during the events. We continue to manage vehicle and pedestrian mall traffic through effective incident command, traffic direction, and community liaison.
- **Emotionally Disturbed Persons** – Law enforcement officers continue to handle the burden of finding inpatient and outpatient services for the mentally ill. The Police Department currently has one full-time officer assigned as a Mental Health Officer. The MHO performs transports to Private and State Hospitals in Austin and San Antonio as well as in Kerrville, TX. He works with the Hays County Court at Law serving Orders of Protective Custody (OPC) as well as assisting the Hays County Sherriff’s Office, SMPD Patrol, SRO, Narcotics, CID and the DA’s Office with individuals suffering from Mental Illness. The

MHO makes home visits with consumers to divert crisis mental health incidents and works in collaboration with MCOT/Scheib assisting local residents, TX State students, and consumers from surrounding communities who rely on local outreach and medical services. In 2012, the MHO completed 148 Mental Health investigations, 204 other calls for service, and follow-up review of 369 Mental Health / Attempted Suicide calls for service for the Department.

- **Traffic Control** – Citizen complaints of traffic congestion and violations are consistently ranked as a top concern in the annual citizen survey. Patrol officers routinely make traffic contacts in their districts according to their knowledge of problem areas and citizen based complaints. Three full-time motorcycle officers focus on violations in school zones, passing a loading or unloading school bus, and neighborhoods. These officers work only traffic enforcement activities and target areas of the city from which we receive citizen complaints and where they are higher incidents of traffic collisions. With the assignment of traffic complaints being given to the motorcycle officers, the complaints are addressed in a more efficient and timely manner than a patrol officer can often manage due to various priorities and calls for service. During the past budget year, the unit sergeant also became motorcycle certified and works with his motor officers when not tasked with his other assignments.
- **San Marcos-Hays County Family Justice Center** – The purpose of the center is to create a multi-agency facility where victims of domestic and dating violence can have numerous needs met at one location, the 29 acre campus of the Village of San Marcos ([www.villagecampus.org](http://www.villagecampus.org)). Commander Penny Dunn is the project coordinator for the Family Justice Center, serves as President of the Friends of the Family Justice Center (a non-profit organization), and a board member of the Village of San Marcos. The project is shovel ready and well-known grant consultant, Margaret Wink, is now helping the Village organizations in the preparation of proposals and presentation of the project for construction funding. Project goals, output measures, and plans for co-location operations have been completed.
- **Downtown District** – The bar closing hours were changed to 2:00 a.m. seven days a week in May 2009 resulting in increased demand of police resources. The foot/bike unit for the Downtown District consists of two officers. The work hours were adjusted for coverage of the later closing hours. This included the end of all daytime foot/bike patrols in the district for 2009. Activity increased significantly in the downtown area around the square. Calls relating to driving while intoxicated arrests, public intoxication arrests, minor in possession of alcohol citations, physical disturbances, verbal disturbances, sexual assaults, aggravated assaults, misdemeanor assaults, burglary of vehicle, criminal mischief, disorderly conduct, graffiti, and violations of city ordinances increased significantly. The calls with the most significant increases were physical disturbances, driving while intoxicated, and liquor law violations. Although increased police presence accounts for some of the increases, the effects in the Downtown District as compared to city wide are much more pronounced with calls for service almost doubling since last year. Continued from 2011/12, additional officers were added to the downtown area using overtime coverage at peak times of the year to increase coverage.
- **Sex Offender Registration Program** - The Sex Offender Registration Compliance Program continues to serve as the core of an aggressive enforcement program related to sex offenders. The Criminal Investigation Division collaborates with the Patrol Division and Records Division in making random compliance checks on local registered sex offenders. Registered sex offenders living in San Marcos are composed of 10% that offended against adult victims and 90% that offended against child victims. During the 2012 checks, five registered sex offenders were found to be non-compliant with registered sex offender laws, a State Jail Felony. Warrants were issued and four suspects captured. The fifth remains a fugitive and is believed to have fled the state. During the rest of the year, registered sex offenders move in and out of the city as well as change employment. This requires additional time to meet with the registered sex offenders to keep records up to date.
- **SWAT** - The San Marcos/Hays County SWAT Team has continued its average of about one call out per month and monthly training cycles where operators attend at least 16 hours of training. The team continues to be an active part of the LESET group that works with regional agencies to allow access to regional assets and aids us in securing additional tactical equipment. The majority of the team's members conduct regular training for their respective agencies with officers from SMPD providing an additional 60+ hours of refresher training for the patrol division to include felony stops, firearms, SABA (self aid/buddy aid), active shooter and low light. The team also continues to be an active part of the community by participating in the Citizens Police Academy and other various functions within in the city and county.

- **Crime Victims Services (CVS)** – The Crime Victims Coordinator manages 7 volunteers who assist in reaching out to victims of crime in San Marcos. The CVS unit served 760 new crime victims during the year and continued services for 186 crime victims from the prior year. The total number of victims served was 946. The CVS unit provided training and presented information for law enforcement professionals and citizens around the community during 21 presentations and informational fairs with more than 1500 attendees. Additionally, the Crime Victim Services Coordinator assisted the Kyle Police Department in their proposal to increase their staffing with a CVS coordinator for their agency. Their efforts were successful and the SMPD coordinator has provided assistance in hiring personnel, training, and recruiting of volunteers for their department's new crime victim services unit for Kyle residents. The coordinator also works closely with the Hays County District Attorney's Office with victims and planning the annual events honoring victims of violent crimes in Hays County.
- **Bank Robbery Initiative Consortium (BRIC)** - The department continued its participation in this group aimed at addressing the increasing number of bank robberies along the IH-35 corridor. The department is the host of quarterly meetings of the BRIC members that includes federal, state, and local law enforcement and bank officials within the Central Texas area (San Antonio to Austin). Meetings provide an opportunity to network with agencies and bank security managers, share intelligence, gain insight into banking operations, learn about breakthrough technology and security measures, and make recommendations to the banking leaders about operational issues and investigative requirements.
- **Patrol Command Vehicle Capability** – The department fielded two Chevrolet Tahoes equipped as command vehicles. The vehicles are equipped in a way that standard cruisers cannot be due to space constraints. The vehicles are designed around major incidents and add capabilities that we have not had out in the field in the past. Many of the capabilities added were found as gaps during previous incidents or in training for large scale calls. While designed for the large incidents, most of these advanced capabilities can assist in the Department's daily activities.
- **Evidence Section** – Hired a new evidence technician. Completed two evidence projects involving research, obtaining order for destruction, removal from storage, and transport for destruction of more than 10,000 items of evidence and property. Evidence technician supervisor training and new evidence technician training has commenced with plans for additional state certifications in 2013/14. Began submission of drug evidence items to the APD crime lab for analysis. 598 items were submitted to crime labs in 2012 with multiple DNA CODIS hits and AFIS hits for fingerprint evidence recovered at crime scenes. New tracking and inventory system for evidence purchased and implemented.
- **Criminal Investigations Division Quarterly Case Audits and Training** - The Criminal Investigation Division (CID) conducts quarterly case audits to review progress and manage assigned cases. The Criminal Investigation Division (CID) conducts quarterly case audits to review progress and manage assigned cases. Members of the CID team receive training to maintain required certifications, proficiency, and to keep up with current crime trends. In 2012/13 the following training was completed:
  - Developing Leaders in Texas Law Enforcement
  - Search Warrant Preparation
  - Hostage Negotiations
  - Reid Interview/Interrogation Techniques
  - Violence Intervention Conference
  - Managing Property and Evidence
  - Fraud Investigations Conference
  - Emotional Survival for Law Enforcement Officers
  - Forensic Pathology Course
  - Texas Sex Offender Registration Conference
  - Crimes Against Children Conference
  - Child Death and Homicide Investigation
  - Child Abuse Investigations
  - Crisis Negotiations Training
  - Crimes Against Women Conference
  - Texas Victim Services Association Annual Training Conference
  - Major Crime Scene Processing
  - Every Victim, Every Time



- Evidence Technician Annual Certification – Texas Association of Property & Evidence Inventory Technicians
- **Noise in Neighborhoods** – Since Fall 2007, staff and the community have problem-solved the enforcement issues of noise violations and nuisance conditions throughout the City. Using the SARA problem-solving model, recommendations were made for short, medium, and long-term solutions to include a universal application of strategies with customized plans for specific problem locations. From 2009 to 2010, the total number of noise complaints dropped 4.0% and the percentage of noise related to overall calls for service decreased slightly from 7.8% to 6.6%. Corresponding drops in calls for service related to noise continued to decrease in 2012. Compared to 2007, calls for service related to noise were down 25.9% in 2012.
- **The ACT (Achieving Community Together) Campaign** is a collaborative effort of the City of San Marcos and Texas State University to work together on common values, mission, and goals. Formed in June 2008, ACT is the result of innovative problem-solving and citizen participation. This historic effort is the first time stakeholders have come together on a large scale to promote positive relations between student and non-student residents through education, community connectedness, and resources. In 2012, the ACT team represented by members of the San Marcos Police Department and Texas State University travelled to Boston, MA and received the Collaborative Program of the Year award from the Association of College Unions International (ACUI.)

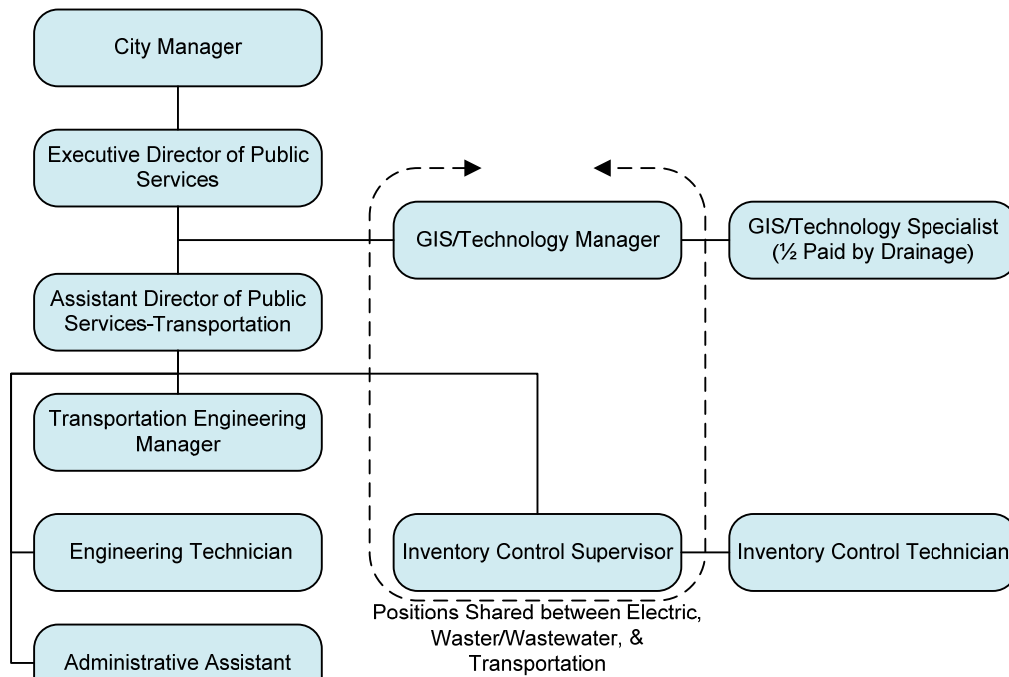
## What We Plan to Accomplish in 2013-14

- Continue to develop community partnerships to positively impact quality of life issues for citizens.
- Continue to provide current technology and equipment to assist officers in their investigation of crime and disorder.
- Increase citizen contacts and community participation and programs associated with the ACT campaign.
- Continue work with agencies and entities for resources and funding to address issues associated with emotionally disturbed persons.
- Provide essential training for investigation of domestic violence, sexual assault, child abuse, police tactics, and police driving.
- Continue work and involvement in Family Justice Center and Village of San Marcos projects.
- Continue to participate in the regional Law Enforcement Standards Education and Training (LESET) Team working in collaboration with law enforcement agencies in the Capitol Area Council of Governments. In addition to SWAT resources, San Marcos Police continue to train and have available two Strike Teams to respond and assist in mutual aid situations. The LESET group continues to seek grant funding to equip and train all regional strike teams so they can work together for a far greater response than most agencies can put together on their own.
- Continue grant funding for the Crime Victim Services program.
- Continue recruiting and adding to the volunteers in the Crime Victims Services unit to an ideal number of 24 volunteers.
- Continue Sexual Offender compliance checks.
- Continue participation in the Bank Robbery Initiative Consortium (BRIC).
- Collaborate with TX State University to complete problem solving projects related to crime and safety in the central business district and disorder issues related to the construction of large student housing complexes in areas which are near to residential neighborhoods.
- Complete an evidence/property audit.
- Purchase an updated video forensics computer for CID.

## Performance Measures

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Patrol Calls for service	#	27,025	27,836	28,671
Officer initiated contacts	#	34,274	30,898	31,824
Active cases assigned to detectives	#	879	967	1,064
Cases sent to District Attorney for prosecution	#	367	403	444
Noise complaints	#	2,195	2,095	2,000
Traffic accidents	#	3,492	3,597	3,705
Traffic stops	#	19,423	18,200	18,750
Evidence items submitted to PD evidence section	#	2,471	2,545	2,621
Evidence items destroyed to PD evidence section	#	2,059	2,100	2,142

# Transportation Administration



## Mission Statement

The Transportation Administration Division provides planning, direction and administrative support services for all divisions within the Public Works Department, including streets and drainage, vehicle maintenance, and inspections.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	452,007	431,709	431,709	452,020
Contracted Services	38,356	26,394	26,394	30,279
Materials and Supplies	17,579	20,132	20,132	20,990
Other Charges	17,787	128,078	128,078	148,093
Capital Outlay	0	0	0	0
<b>Total</b>	<b>525,729</b>	<b>606,313</b>	<b>606,313</b>	<b>651,382</b>

## Goals and Objectives

Supports and enhances a high quality of life for the City's residents, businesses and visitors by providing well planned, environmentally sensitive, cost-effective infrastructure and services to promote public health, personal safety, transportation, economic growth, and regional collaboration including:

- Executing City Council vision and goals.
- Infrastructure management, operation, maintenance inventory, and mapping.

- Continue implementation of residential solid waste one-call complaint line and with 24 hr response.
- Ensure reliable quality residential solid waste collection services through effective tracking measures.
- Continue the Household Hazardous Waste events for citizen drop off and distribution of the reusable items.
- Respond to traffic concerns to citizens in a prompt, efficient manner.

### **What We Accomplished in 2012-13**

- Completed 5-yr Pavement Management Program.
- Completed installation of GPS Opticom pre-emption system on 50 major traffic signals.
- Successfully implemented traffic management plan for Texas State v Texas Tech football game.
- Successfully implemented real-time traffic observation by emergency management personnel.
- Reorganized department for improved efficiency and customer service.
- Successfully transitioned fleet services and solid waste services to Community Services Department.
- Continue to ensure proper drainage charges on utility accounts.
- Completed approximately 125 traffic counts/studies in response to citizen traffic concerns.
- Completed 2012 Traffic Count Maps.
- Collected over \$150,000 in solid waste hauler's fees to be used for street maintenance.
- Completed yearly inventory of fleet, water/wastewater, Electric, and traffic warehouses.
- Established minimum reorder points using maximo reports for all parts in the four warehouses.
- Issues \$1.3 million of inventory warehouse parts.

### **What We Plan to Accomplish in 2013-14**

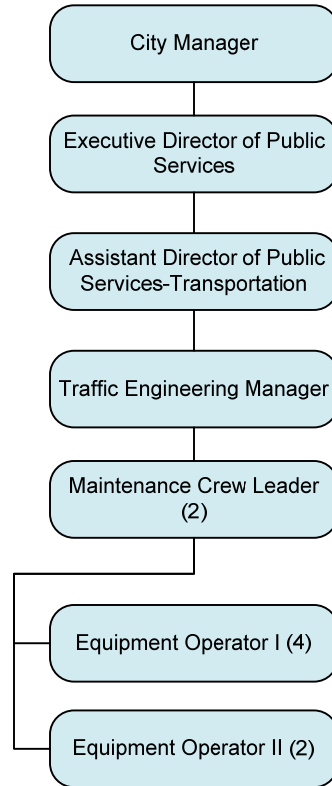
- Continue to enhance pavement management system to stabilize annual funding and optimize solid-waste hauler billings to maximize funding source.
- Conduct Pavement Condition survey of all streets in the network.
- Expand sidewalk maintenance program.
- Conduct 2013 Traffic Counts throughout the City.
- Expand Complete Streets program to maximize roadway efficiencies through striping.
- Continue to audit the drainage utility accounts for proper drainage charges.
- With Maximo upgrade, have the ability to print receipts from the handheld barcode scanners.
- Build the inventory in the traffic control warehouse.

### **Performance Measures**

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Pavement Management	Miles	310	315	320
Sidewalk Management	Feet	502,000	505,000	507,000
Master Plan Assistance	#	3	4	4
Traffic Counts/Studies	#	119	125	125
Special Events/Traffic Management Plans	#	4	5	6
Drainage Fees Calculated	#	138	200	200
Street cut permits issued	#	195	200	200
Traffic counts/studies	#	119	125	125

# Traffic Division

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## Mission Statement

To provide the citizens of San Marcos with a safe driving environment.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	389,569	410,515	410,515	427,013
Contracted Services	146,069	51,051	51,051	48,902
Materials and Supplies	177,210	227,103	227,103	233,343
Other Charges	1,768	3,647	3,647	3,838
Capital Outlay	0	0	0	0
<b>Total</b>	<b>714,616</b>	<b>692,316</b>	<b>692,316</b>	<b>713,096</b>

## **Goals and Objectives**

Execute City Council's vision and goals by providing top quality, professional, effective, and timely traffic signal, pavement striping, signage, school zone, and traffic control operation and maintenance services to residents, businesses and internal customers including:

- Improving livability through clean, well-maintained, and visible cross-walks, pavement markings, and striping.
- Managing and maintaining the City's pavement striping and signage to beautify our community and reduce the City's exposure to liability.
- Supporting economic development and mobility through well-maintained traffic signals.
- Leveraging existing resources by seeking grants and by enhancing inter-agency opportunities.
- Fostering collaborative opportunities with other agencies and individuals to improve service delivery.
- Continuing focus on high-quality service and customer satisfaction.

## **What We Accomplished in 2012-13**

- Completed installation of GPS Opticom pre-emption system on 50 major traffic signals.
- Successfully implemented special event, traffic control plan for Texas State v Texas Tech football game.
- Successfully installed video server for real-time traffic observation by emergency management personnel
- Maintained 52 traffic signals.
- Established a street sign replacement/management program with scheduled intervals based on funding level.
- Installed signs, barricades, and traffic control for 4 city sponsored parades and special events including: Veterans' Day, Cinco de Mayo, tax free weekend, black Friday etc.)
- Repaired or installed 852 street name and traffic control signs.
- Assisted in 5 neighborhood cleanups.
- Completed 68 work orders for centerline striping, parking lots, and crosswalks.
- Installed 2 solar powered school zone lights.
- Installed 2 solar powered stop-sign red flash beacons.
- Made and installed 82 signs for other departments.
- Initiated inventory of signage using GPS mapping technology.
- Completed city wide night-time sign retro-reflectivity inspection.

## **What We Plan to Accomplish in 2013-14**

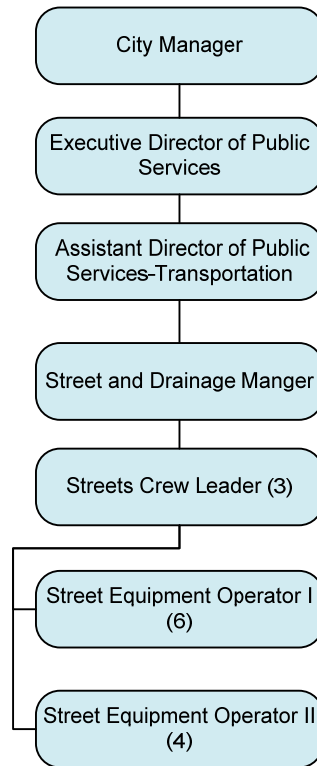
- Replace old signage to meet new federal sign reflectivity requirements
- Continue updating inventory of signage using GPS mapping technology
- Continue to maintain and upgrade traffic signal system
- Continue tree and vegetation clearing program with scheduled intervals based on funding level.
- Establish a pavement marking program with scheduled intervals based on funding level.
- Continue/enhance street sign replacement/management program with scheduled intervals based on funding level.
- Continue to provide a safe driving environment for the citizens of San Marcos.

**Performance Measures**

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Sign Repair	Each	852	800	800
Striping Workorders	Each	68	75	75
New Sign Installations	Each	135	150	150
Brush & Tree Removal	Each	208	225	225
Set/Remove Barricades	Each	81	80	80
Traffic Signal Repairs and Inspections	Each	68	75	75
School Zone Light Repairs	Each	15	14	14
Pavement Markings Workorders	Each	28	40	40

## Street Division

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### Mission Statement

To support the City Council mandate and insure that 18 lane miles of City streets are overlaid while doing daily maintenance to insure the citizens of San Marcos have safe and drivable streets.

### Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	699,495	839,730	839,730	833,409
Contracted Services	57,531	69,762	69,762	82,773
Materials and Supplies	582,078	697,803	697,803	1,001,654
Other Charges	5,616	9,138	9,138	15,195
Capital Outlay	0	0	0	0
<b>Total</b>	<b>1,344,720</b>	<b>1,616,433</b>	<b>1,616,433</b>	<b>1,933,031</b>



## Goals and Objectives

Execute City Council's vision and goals by providing top quality, professional, effective, and timely street and right-of-way operation and maintenance services to residents, businesses and internal customers including:

- Managing and maintaining the City's infrastructure to beautify our community and reduce the City's exposure to liability.
- Continuing focus on high-quality service and customer satisfaction.
- Improving livability through clean, well-maintained, and accessible streets, sidewalks, right-of-way, and roadside vegetation.
- Leveraging existing resources by seeking grants and by enhancing neighborhood volunteer opportunities.
- Supporting economic development through well-maintained roads, right-of-way, and infrastructure.
- Fostering collaborative opportunities with other agencies and individuals to improve service delivery.

## What We Accomplished in 2012-13

- Completed 16.8 lane-miles of street overlay and surface treatments including M.L.K., River Road, Mill Street, Luciano Flores, Thorpe Lane, and portions of the Willow Creek Subdivision.
- Provided quick customer service response to all work order requests.
- Swept the Central Business District and gateways twice monthly; and all City streets at least 4 times annually.
- Continued crack sealing program.
- Provided assistance with all parade events.
- Supported other departments as needed.
- Patched 212 potholes.
- Patched 168 utility repairs and street cuts for water and wastewater division.
- Assisted with 2 Household Hazardous Waste events.

## What We Plan to Accomplish in 2013-14

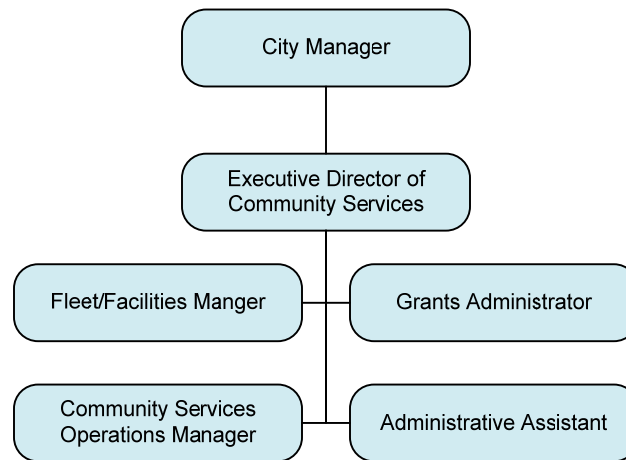
- Completed 10 lane-miles of street overlay.
- Continue to develop pavement management system to monitor, assess, evaluate, and repair street system utilizing most cost-effective measure.
- Continue daily street maintenance. (street cut repairs, pot hole repairs, shoulder repairs, etc.)
- Pave Airport Drive for Community Services.
- Complete 25 lane-miles of crack sealing.
- Continue and expand street sweeping program to increase cleaning intervals.
- Enhance sidewalk maintenance program.
- Continue street renovation program.
- Provide support for specials projects as needed.

## Performance Measures

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Street Sweeping	Miles	2,203	2,200	2,300
Street Cuts	Each	168	120	130
Pot Holes	Each	215	220	220
Street Minor Reconstruction	Miles	1.5	2.0	2.0
Crack Seal	Miles	3.6	4	6
Airport Sweeping	Miles	120	120	120
Overlay/Surface Treatment	Miles	16.8	17	18

## Community Services Administration

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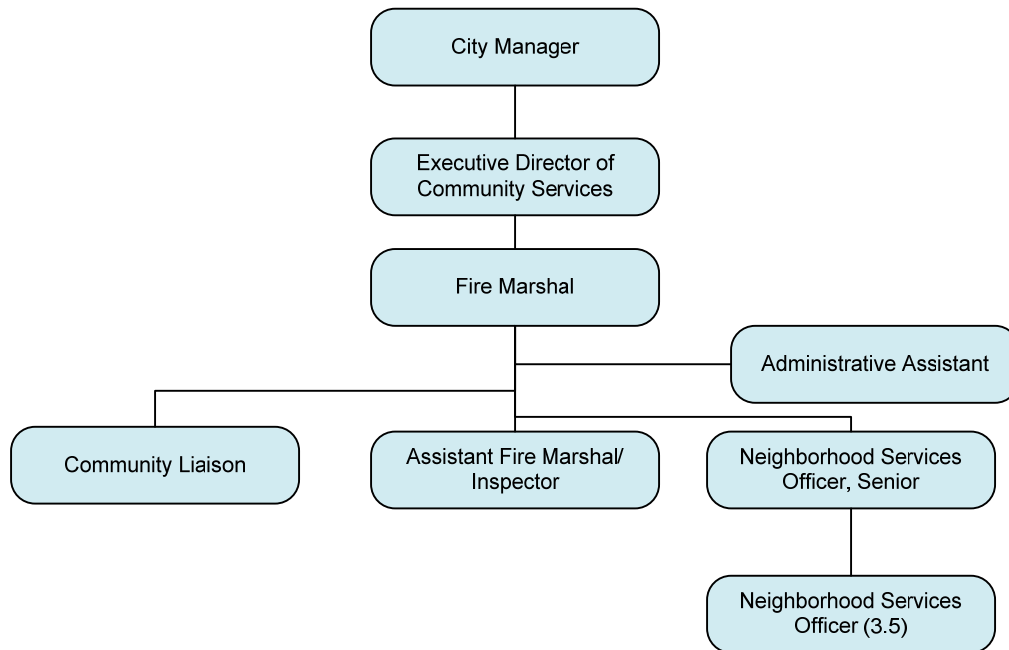


### Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	0	576,166	576,166	553,631
Contracted Services	0	900	900	900
Materials and Supplies	0	1,200	1,200	1,200
Other Charges	0	3,325	3,325	3,325
Capital Outlay	0	0	0	0
<b>Total</b>	<b>0</b>	<b>581,591</b>	<b>581,591</b>	<b>559,056</b>

## Neighborhood Services

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### Mission Statement

The mission of the Neighborhood Services Department is to provide the highest quality service with the greatest efficiency. The Marshal Department strives to conduct comprehensive code enforcement that fosters voluntary compliance, effects prompt correction of noted violations, and that is consistent, fair and equitable in its application. Compliance is gained by focusing public education on the City's codes and state laws relevant to nuisance, zoning, environment and consumer health standards.

### Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	574,859	530,127	530,127	632,627
Contracted Services	40,451	46,767	46,767	68,823
Materials and Supplies	84,923	63,163	63,163	72,659
Other Charges	11,368	10,571	10,571	10,571
Capital Outlay	0	0	0	0
<b>Total</b>	<b>711,601</b>	<b>650,628</b>	<b>650,628</b>	<b>784,680</b>

## **Goals and Objectives**

- Neighborhood Services is dedicated to enforce code related ordinances striking a balance between the needs of our long-term citizens and transient populations.
- We pride ourselves on our relationship with our customers through comprehensive programs designed to meet and exceed their expectations. We listen first and actively seek input and feedback from our citizens, making customer service second only to the safety of our personnel.
- The organization will set goals and objectives that focus on creative and innovative solutions to any and all problems. We will actively participate in our community projects and programs, even those not traditionally a part of the Fire or Emergency Service.
- Integrate all building and site inspection practices into a cohesive and seamless operation. Decrease inspection wait times through more efficient process development.

## **What We Accomplished in 2012-13**

- The Neighborhood Services Department Division has been created combining all inspection practices under one functional unit using virtual technology.
- The division has implemented, and intends to expand, the nuisance abatement program within the City in an effort to enhance quality of life for its citizens.
- Neighborhood Services has readied an updated comprehensive construction codes and regulation document to facilitate construction within the city.
- Building Inspection and Engineering Inspections has retrained and tasked inspectors to reduce on-site inspection overlap. Redirection of large scale project management will ensure value rated production from third party vendors.
- Emergency Management has re-certified our comprehensive Hazard Mitigation program for the City and maintains an advanced level planning tool opening up grants for CDBG and other federal redevelopment programs.
- Emergency Management obtained an Advanced Readiness certification from the State of Texas Department of Emergency Management – Texas Department of Public Safety. This ensures recovery funding during disaster.

## **What We Plan to Accomplish in 2013-14**

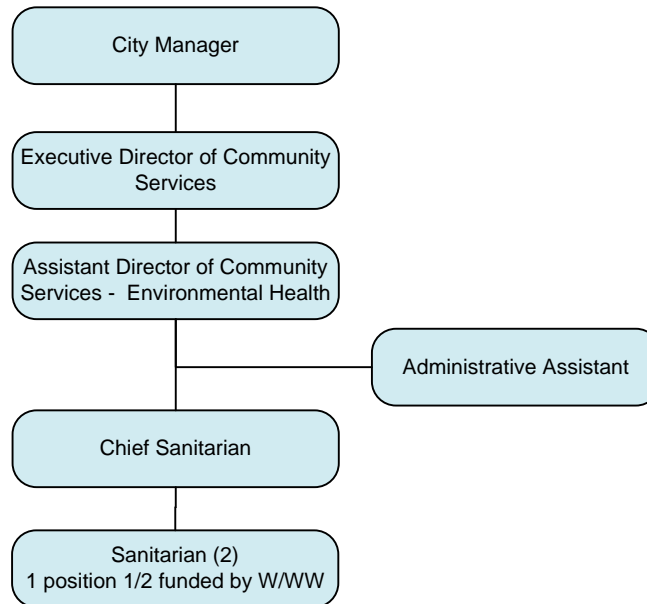
- Integration of technology to streamline the complaints process adding a component that ensures communication back to the customer regarding disposition of complaints. Begin use of two new inspection programs in fire inspection and code management.
- Inspection Services plans to streamline the overall inspections process maintaining a “one stop shop” concept. The inspectors/investigators will upgrade our response ability and increase our delivery of services to our citizens.
- The division overall plans to increase our training and professional development program to include more broad based courses and increased certification levels for our personnel.
- Working in concert with other departments we plan to implement new methodologies to deal with continuous code compliance issues and enhance the planning capability related to Emergency Management. Inspection Services plans to streamline the overall inspections process maintaining a “one stop shop” concept. The inspectors/investigators will upgrade our response ability and increase our delivery of services to our citizens.
- The division overall plans to increase our training and professional development program to include more broad based courses and increased certification levels for our personnel.

**Performance Measures**

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
R-1 Violations	Cases	56	47	57
Junk Vehicle Removed	#	301	350	400
Investigations of Fire	Cases	5	4	3
Complaints Originated by Officers	Cases	1,198	1,200	1,250
Education of Public (Fire Safety)	#	11,231	11,000	12,000
Education of Public (Code Enforcement)	#	3,745	3,590	4,000
Education of Public (Emerg Mgmt Courses)	#	745	800	1,000
Inspections Completed (Building and CIP)	#	8,432	9,000	9,000

# Environmental Health

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## Mission Statement

Our mission is to provide outstanding services in Environmental Health and Animal Services in order to promote an appropriate level of assurance to the citizens of San Marcos that the environment in which they live, work and play is both safe and healthy. We will accomplish this by best management practices of time, talent and treasure.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	410,068	380,045	380,045	349,628
Contracted Services	25,717	28,180	28,180	28,180
Materials and Supplies	14,635	20,716	20,716	20,943
Other Charges	2,799	4,685	4,685	4,685
Capital Outlay	0	0	0	0
Total	453,219	433,626	433,626	403,436

## Goals and Objectives

- We strive to provide outstanding services promoting and protecting the public health and general welfare of citizens and visitors to San Marcos through quality assured food service inspections, food worker training and enforcement of standards and codes of public health.
- Environmental protection of neighborhoods through accredited OSSF program, provision of clean up events and systematic vector control.
- We strive to promote an appropriate level of assurance to the citizens and visitors of San Marcos that the environment in which they live, work, and play is both safe and healthy.

- We will accomplish these goals and objectives through best management practices of time, talent, and treasure.

### **What We Accomplished in 2012-13**

- Actively participated in several community events such as Neighborhood Cleanup, Bobcat Build, Sights and Sounds, Earth Day, Pet Fest, Mutt Strutt, Keep San Marcos Beautiful.
- Hosted the annual Central Texas Environmental Health Association Education Conference.
- Conducted 1,151 food service inspections.
- Provided food handler training to 2,682 food workers.
- Six neighborhood cleanup events removing 368 tons of rubbish and recycling approximately 173 tons of Metal, automotive tires and small appliances.
- Inspection and enforcement of grease traps at all restaurant locations for compliance with F.O.G. ordinance.
- Completed Environmental Health Business Plan.
- New fees for permits.
- Added collection of home chemicals at NCU events.
- Provided management assistance to HHW program.
- HAZWOPER Training for staff.

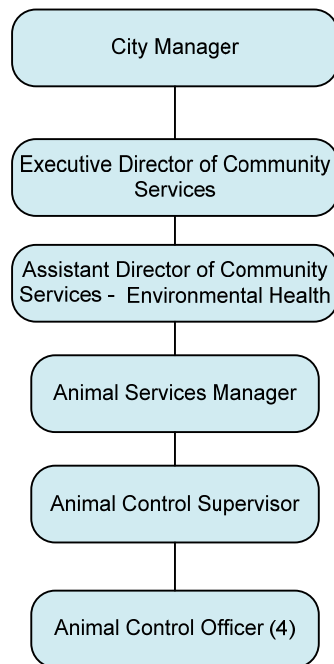
### **What We Plan to Accomplish in 2013-14**

- Hire and train Sanitarian staff position.
- Hire and train Solid Waste Coordinator.
- Add management of Solid Waste Division to Environmental Health.
- Six neighborhood cleanup events.
- Host the Central Texas Environmental Health Association annual Education conference.
- Regulate and enforce TCEQ rules and regulations regarding all OSSF (septic systems) and provide consultation as requested.
- Draft health ordinance for public and semi-public pools and spas, present to Council for consideration.
- Continue to provide after hours and weekend support service by Sanitarian staff.
- Inspection of all fixed, temporary and mobile food service operations as often as necessary.
- Continue to monitor bacteria levels in the SM River.
- Continue to track and report NLC Discount Prescription Card Program throughout the City.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Food Establishment Inspections	# Year	1,189	1,200	1,500
Food Workers Trained	# Trained	2,597	2,800	3,000
Food Establishment Permits	# Issue	431	475	475
River Samples Collected	# Collected	290	300	300
Vector Control	# Acres	37	40	45
Septic System Inspections	# Year	297	300	300
Day Care Centers/Group Homes Inspections	# Year	33	34	34
Emergency Response	# Of Cases	4	8	5
Neighborhood Cleanups	# Year	6	6	6
Grease Trap (F.O.G.) Inspections	# Year	571	571	573

## Animal Services-Animal Control

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### Mission Statement

The Animal Control Division's mission is to protect the citizens of San Marcos from zoonosis diseases and to protect tangible property from animal related damage and to offer the public a State licensed quarantine facility for the quarantine of suspected rabies cases. The City of San Marcos Animal Shelter is a full service shelter with 24 dog runs, euthanasia facilities, cat holding facilities, quarantine runs for dogs and an isolation room for quarantine cats. These facilities are coordinated and maintained 365 days per year. The Animal Services Division provides response calls for service involving stray animals, non-domestic or wild animals, dead or injured animals, animal related bite cases, and cruelty and neglect investigations.

### Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	260,386	260,976	260,976	273,132
Contracted Services	18,574	18,147	18,147	22,500
Materials and Supplies	28,824	32,489	32,489	29,717
Other Charges	2,723	5,533	5,533	5,605
Capital Outlay	0	0	0	0
<b>Total</b>	<b>310,507</b>	<b>317,145</b>	<b>317,145</b>	<b>330,954</b>



## Goals and Objectives

- To provide assistance to the citizens of San Marcos in a manner that protects the health and safety of both the citizens and their pets.
- To become the best Animal Services Division in the State.
- In order to provide this service we will continue to manage all resources placed in our trust at the highest possible level.

## What We Accomplished in 2012-13

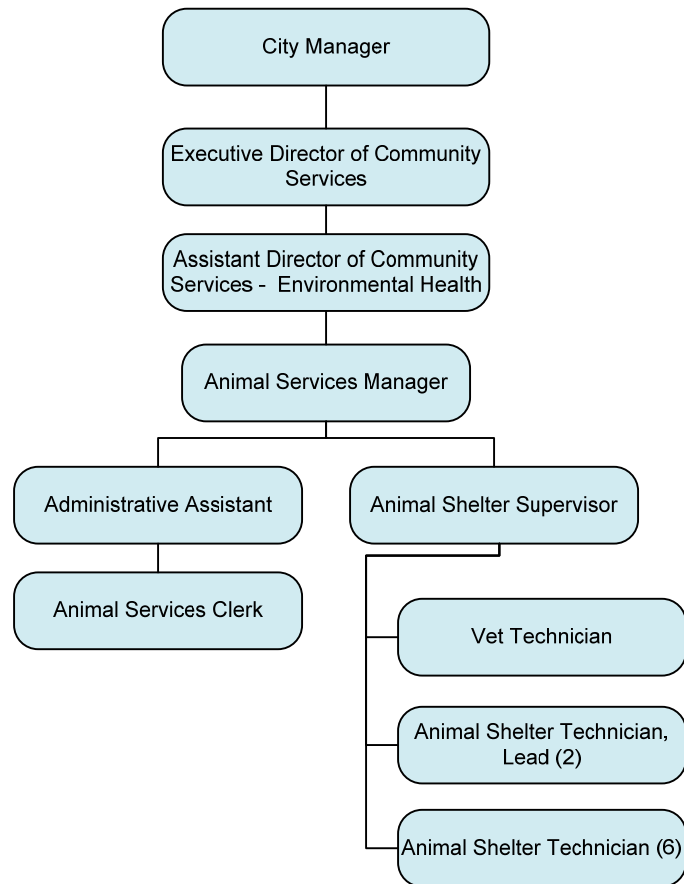
- Conducted low cost Rabies clinic.
- Provide more education in our schools.
- Continued extra patrols in the parks and commercial parking lots.
- Sponsored National Animal Cruelty Investigation training for our staff and officer from across the US.
- Worked Buda Animal control into our current sheltering contract and assisted their department with new procedures.
- Began trapping for feral hogs as this problem has been increasing within the City limits.

## What We Plan to Accomplish in 2013-14

- Conduct a low cost rabies vaccination clinic.
- Host education opportunity for Animal Cruelty Investigations School and training for euthanasia certification.
- Begin teaching “Educate the Offender” course as an opportunity for those with animal violations to reduce penalties.
- Continue extra patrols in the parks.
- Continued trapping for feral hogs.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Citations Issued	#	106	114	120
Dead Animal Pick-up	#	546	516	525
Calls for Service	#	13,162	11,792	13,000
Bite Cases Investigated	#	261	212	215

## Animal Services-Animal Shelter



### Mission Statement

The Animal Shelter Division's mission is to protect the citizens of San Marcos from zoonosis diseases and to protect tangible property from animal related damage and to offer the public a State licensed quarantine facility for the quarantine of suspected rabies cases. The City of San Marcos Animal Shelter is a full service shelter with 24 dog runs, euthanasia facilities, cat holding facilities, quarantine runs for dogs and an isolation room for quarantine cats. These facilities are coordinated and maintained 365 days per year. The Animal Services Division provides response calls for service involving stray animals, non-domestic or wild animals, dead or injured animals, animal related bite cases, and cruelty and neglect investigations.

### Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	389,600	413,698	413,698	451,733
Contracted Services	14,690	72,327	72,327	79,893
Materials and Supplies	52,519	102,410	102,410	121,044
Other Charges	3,607	7,645	7,645	6,845
Capital Outlay	0	0	0	0
<b>Total</b>	<b>460,416</b>	<b>596,080</b>	<b>596,080</b>	<b>659,515</b>

## Goals and Objectives

- To provide assistance to the citizens of San Marcos in a manner that protects the health and safety of both the citizens and their pets.
- To become the best Animal Services Division in the State.
- In order to provide this service we will continue to manage all resources placed in our trust at the highest possible level.

## What We Accomplished in 2012-13

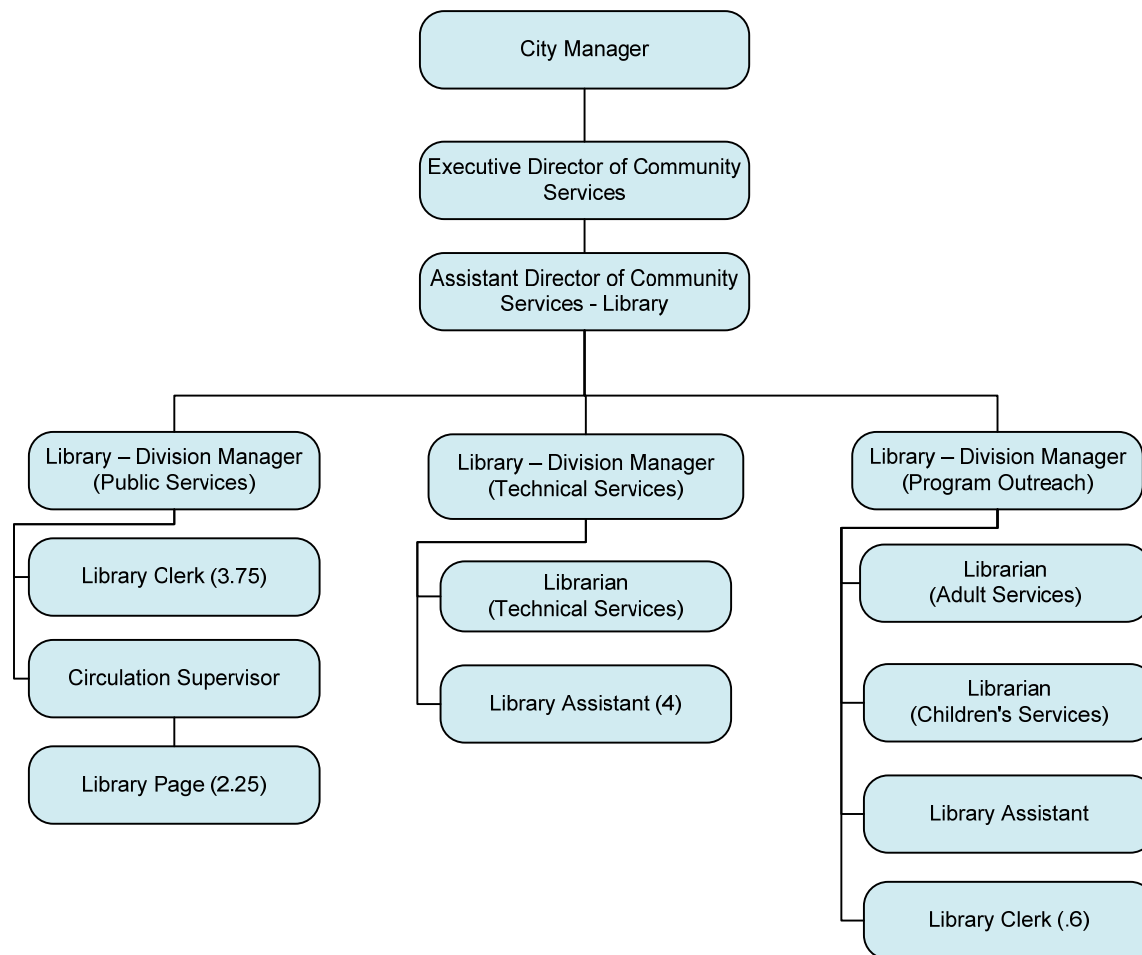
- Continued to increase live out come.
- Continued to reduce euthanasia.
- Conducted low cost Rabies clinic.
- Conducted 7th annual Spay Day.
- Held 10th annual Mutt Strutt.
- Completed Veterinarian Services Suite at shelter and started in-house spay and neuter of shelter animals.
- Acquired grants to provide adoptions for seniors through Purina resulting in increased adoptions to seniors.
- Expanded relations with Animal Rescue groups around Central Texas.
- Selected Architect for Phase II conceptual design.
- Improved and Expanded resources for Public Outreach Events, such as “Kind News”.

## What We Plan to Accomplish in 2013-14

- Continue to increase live outcomes at the shelter.
- Continue to reduce euthanasia through increased transfers, adoptions and public outreach.
- Improve in-house Veterinary services for all adopted animals from the Shelter.
- Conduct low cost Rabies clinic.
- Conduct 8th annual Spay Day San Marcos.
- Seek funding for Phase II of the Shelter master plan.
- Continue to Improve and Expand Volunteer program to include incentives and recognition.
- Continue to Improve and Expand resources for Public Outreach Programs.

Performance Measures	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Animal Intake from San Marcos	#	3,561	2,280	3,000
Animal Intake from Hays County	#	2,005	1,826	1,850
Animal Intake from Kyle	#	985	764	900
Animal Intake from Buda	#	217	204	250
Animals Euthanized	#	3,424	2,286	2,000
Animals Adopted	#	517	432	700
Animals Returned to Owner/Transferred	#	1,199	1,150	1,200
Volunteers	# Trained	350	252	300
	Hrs Wkd	1,391	1,139	1,500
Visitors to the Shelter	#	16,625	12,014	16,700

# Library



## Mission Statement

Our mission is to help make San Marcos a great place to live by providing our citizens with access to an outstanding collection of library materials; entertaining and educational programs for all ages; fast, free computer, Internet, and information services; and comfortable facilities in which to read, relax, and connect with others. We strive to provide truly outstanding customer service and to promote reading and learning as vital, enjoyable, lifelong activities.

Expenditures by Category	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	1,128,119	1,185,248	1,185,248	1,270,130
Contracted Services	33,015	35,609	35,609	47,669
Materials and Supplies	34,209	32,580	32,580	32,580
Other Charges	16,801	17,283	17,283	17,283
Capital Outlay	0	0	0	0
<b>Total</b>	<b>1,212,144</b>	<b>1,270,720</b>	<b>1,270,720</b>	<b>1,367,662</b>

## Goals and Objectives

- Support the goals of the Core-4 --- our city, county, school district, and university --- to make our schools and community first-class in every way.
- Partner with families and educators to ensure that children enter school ready to read and that they continue being enthusiastic readers throughout their lives.
- Provide assistance to adults who seek a GED or to improve their literacy, language, computer, or job-seeking skills.
- Collaborate with the university, community organizations, and talented individuals to provide a rich array of cultural and educational programs at the library.
- Develop and maintain an outstanding collection of books, audiovisual, and digital materials for use by the community.
- Provide citizens and visitors to San Marcos with access to computers, scanners, printers, the Internet, basic software applications, and instruction in using these resources.
- Enhance the functionality, comfort, and appearance of the library and begin planning for an expanded facility to serve our growing community.
- Serve as a center for the collection and preservation of materials related to the history of San Marcos and Hays County.
- Offer great customer service and ensure that all our citizens receive the fullest possible benefit from the library and its resources.

## What We Accomplished in 2012-13

- **YOUTH PROGRAMMING & OUTREACH:** Children's program attendance climbed to 28,900; including new collaborative programs with United Way, vision screenings for children, science and art programming, puppet shows, and 810 storytime programs held in the library and throughout the city. Summer reading participants read 1,800,000 pages in just 8 weeks. We visited all first graders, El Centro, Head Start, and the SMCISD Sunset Programs. We distributed children's books through WIC and the Women's Shelter. We created new "Books to Go" bags for busy parents and promoted the library at the Education Expo.
- **ADULT PROGRAMMING & OUTREACH:** Adult program attendance climbed to 4,800. Highlights included Texas Author Day, French and Spanish classes, beekeeping workshops, 8 concerts, 16 philosophy dialogues, and 100 computer classes. We also provided 7,700 hours of GED, ESL, and adult literacy tutoring and helped host a county-wide GED graduation ceremony. Our income tax aid service helped 1,300 low-income and retired people accurately e-file their tax returns.
- **COLLECTION DEVELOPMENT & CIRCULATION:** We cataloged and processed 6,000 new items for the collection and de-accessioned nearly 5,000 items by reviewing the collection for out-of-date and damaged materials. This has become an annual necessity in order to make room for new library materials. We maintained a 235 title periodical collection. Materials from our 156,000 volume collection were checked out over 464,000 times during the year and 22,000 items were placed on reserve.
- **NEW E-BOOK SERVICE & 24/7 DIGITAL LIBRARY:** We launched a new e-book service and created a logo and web links to bring together all our digital services under the 24/7 banner. These include the e-books, downloadable audio books, Cypress Resume, Bookletters, TexShare databases, Heritage Quest, and Learning Express. We promoted these services aggressively with banners, bookmarks, outreach events, and training programs.
- **ACCESS TO COMPUTERS & INFORMATION:** We provided one-on-one reference services and computer instruction to 29,500 customers. Our public access computers were used over 117,300 times and laptop use of our wi-fi system topped 28,900. To insure customer access to a wide range of information resources, we participated in the state-wide TexShare card, database, and interlibrary loan programs.
- **LOCAL HISTORY CENTER:** We have been actively digitizing photos from our local history files and making them accessible on the web. We microfilmed several Hays County papers and indexed another year of the SMDR. We entered into a cost sharing arrangement with the university library for microfilming services and became a partner in the LDS family search program.
- **FACILITIES, GROUNDS, FURNISHINGS, & EQUIPMENT:** We worked with Keep San Marcos Beautiful, Bobcat Build, and the Hays County Master Gardeners to revitalize our landscaping. We worked with PARD, IT, and Public Works to improve the parking lot, HVAC, lighting, telephone, and computer

systems. Using a Friends grant, we purchased a public scanner and ten new laptops for our tax aid program.

- **OTHER GOOD NEWS:** We implemented new user fees, participated in development of the Youth Masterplan, and hired a new Library Assistant to help with programming. Volunteers served 8,400 hours at the library this year. Our Friends group raised over \$25,000 for our summer reading and GED programs, books, e-books, shelving, landscaping, and equipment.

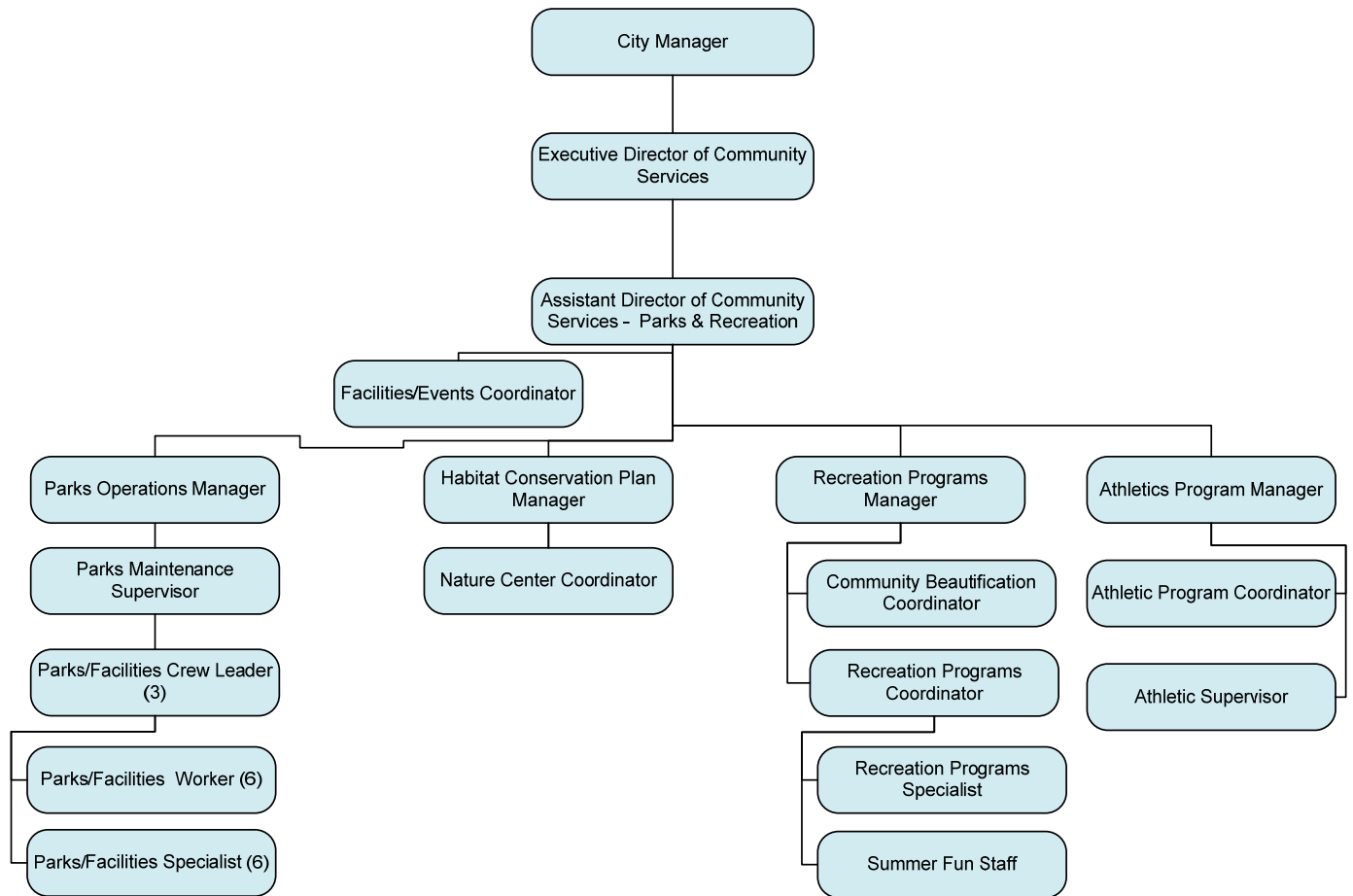
### What We Plan to Accomplish in 2013-14

- Maintain or exceed current levels of service in all key performance areas.
- Work with an architectural firm to develop a conceptual plans and detailed budget for library expansion.
- Build and promote our downloadable E-Book collection and other 24/7 digital services.
- Implement the new interlibrary loan module provided by the state library.
- Continue improvements to library webpages including development of online forms & mobile apps.
- Continue digitizing local history materials and making them available via the Internet.
- Work to improve customer service and efficiency throughout our operation.

### Performance Measures

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
The library is a busy, welcoming and well used city facility.	# of visitors	377,868	385,000	392,700
The library is actively used by a large segment of the San Marcos community.	# of active borrowers	44,339	45,300	46,000
The library collection meets the diverse needs of our citizens and is well-used.	# of items borrowed	464,332	467,000	469,000
The library provides citizens with access to the Internet and other important computer applications.	Use Of Computers	184,409	186,000	187,500
The library provides educational and recreational programs for children.	Attendance	28,970	29,500	30,000
The library provides adults with GED, ESL, and computer classes & other oppor. for lifelong learning	Attendance	12,495	13,000	13,500
The library provides our citizens with opportunities to be involved in meaningful volunteer work.	# Hours	8,493	8,500	8,500
The library collection is up-to-date, well organized collection of materials.	Volumes	156,011	156,500	157,000
The library provides friendly, helpful research and computer assistance to our citizens.	Reference Assistance	29,475	30,500	31,000

# Parks and Recreation



## Mission Statement

To provide the citizens and visitors of San Marcos the highest level of programs, parks, facilities and services that will positively enhance our vision of creating community.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	1,816,969	1,480,860	1,480,860	1,896,914
Contracted Services	259,102	364,250	364,250	406,950
Materials and Supplies	258,442	247,833	247,833	237,663
Other Charges	14,763	21,784	21,784	21,784
Capital Outlay	0	0	0	0
<b>Total</b>	<b>2,349,276</b>	<b>2,114,727</b>	<b>2,114,727</b>	<b>2,563,311</b>

## **Goals and Objectives**

- Provide excellent customer services.
- Continue to increase the efficiency and effectiveness of processes within each division.
- Ensure that recreation/leisure needs of all sectors of the community are met.
- Develop a benefits-based approach for all programs and services.
- To protect and restore the integrity of San Marcos River through addressing watershed land use and river management.

## **What We Accomplished in 2012-13**

- Provided staff support to the following community groups – San Marcos Area Youth Soccer Association, Summer Fest Steering Committee, Sights and Sounds of Christmas and the San Marcos Youth Baseball/Softball Association.
- Provided staff support to the following city boards and commissions – Parks Advisory Board, Arts Commission, Senior Citizen Advisory Board, Cemetery Commission, and the Veterans Affairs Advisory Committee.
- Successfully planned and implemented the following Special Events: Veterans Day Parade, Senior Expo, Summer fest, Movies in Your Park, Keep San Marcos Beautiful Spring Concert Series, Sights and Sounds of Christmas, Daddy Daughter Dance, Golden Sweethearts Ball, Fun Fish Day and Dances for Adults w/Disabilities (6), Art Unhitched, Working Artists Workshops, Cultural Costume Parade for Children, and Memorial Day Remembrance Ceremony.
- Hosted the Children's Play Area for TCMA Conference.
- Successfully raised \$3,000 in monetary sponsorships and \$2,500 of in-kind donations to support programs for youth, senior citizens, and special populations.
- Provided two service learning projects for the Texas State University Recreation Administration Division (Spring and Fall Carnivals, and Art and Eco Fest and Concert Series).
- Provided six internship opportunities for Texas State University Students.
- Recruited and utilized more than 750 volunteers totaling more than 3000 volunteer hours.
- Successfully planned and implemented the Summer Fun Program (270 participants).
- Designed and prepared the Spring/Summer and Fall/Winter Activity Guides.
- Attended professional development training at the 2013 TRAPS conference and the Keep Texas Beautiful Conference.
- Prepared and distributed 10,000 copies of the bi-monthly 50+ Senior Newsletter.
- Planned and Implemented 12 travel group's trips throughout the state and Louisiana.
- Initiated 20 Grant Projects- 10 grants approved for a total of \$2,000,000.
- Continued the Keep San Marcos Beautiful Program.
- Held two River clean ups events to remove litter and trash from the San Marcos River.
- Adopted Edward Aquifer HCP and completed work plans for City and University.
- Implemented State Scientific areas for Texas wild rice.
- Will continue to manage underwater litter program to remove litter from the river.
- Applied for and received a two year \$10,000 grant from the Texas Commission on the Arts.

## **What We Plan to Accomplish in 2013-14**

- To continue to improve customer communication process, customers follow up.
- To continue to provide a variety of recreation and leisure programs for all citizens.
- Continue upkeep of city parks/facilities and retrofit with green measures where possible.
- To continue Neighborhood Park improvement projects for Dunbar and Veterans Park.
- To increase participation in fitness programs.
- To leverage existing City funds and obtain grants with limited or no matching funds.
- To begin implementation of Arts Master Plan.
- Complete the installation and unveiling of the LBJ-MLK Crossroads Memorial.

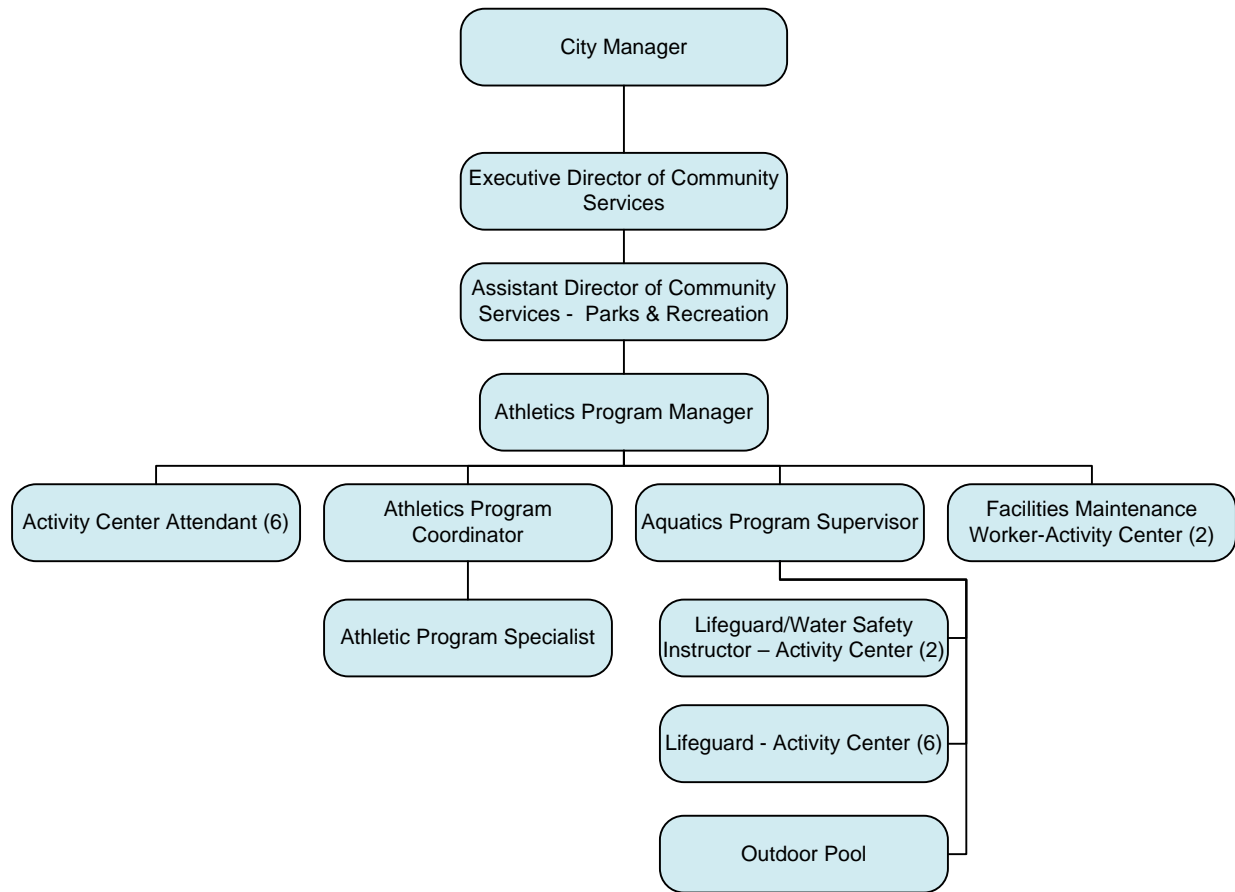


- To continue implementation of the EARIP plan.
- Continue implementation of Parks Opens Space Master Plan.
- Evaluate effectiveness of current beautification measures.
- To complete design and construction of Keep San Marcos Beautiful- TXDOT Landscaping plan (\$250,000).
- To continue to plan and implement programs, sporting events and special events that provide quality of life opportunities for all citizens.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Parkland - Regional	acres	135	135	155
Parkland - Neighborhood	acres	59	59	60
Parkland – Open Space	acres	943	943	1,050
Total Park Acres	acres	1,699	1,699	1,826
Total Park Users	#	120,000	130,000	130,000
Special Populations Programs	Programs	7	7	10
	Participants	2,159	2,300	3,000
Travel Group Programs	Programs	12	12	12
	Participants	675	700	715
Youth/Teen Recreation Programs	Programs	7	7	8
	Participants	1,015	1,200	1,300
Special Events – PARD Programs	Programs	13	18	18
	Participants	13,000	18,500	19,000
Special Events – Community Sponsored Programs	Programs	4	5	5
	Participants	107,000	110,000	115,000
50+ Programs	Programs	91	88	91
	Participants	3,931	4,000	5,000
Senior Newsletter	#	10,200	10,200	10,200
Facility Rentals – Dunbar, City Park, Fish Hatchery, etc.	Rentals	5,830	5,000	5,500
	Attendance	15,900	150,000	150,000
	Revenue	\$145,000	\$150,000	\$175,000
Keep San Marcos Beautiful Adopt-a-Spot	Vol/spots	0/0	250/12	650/24
City Board and Commission Meetings	Boards/Mtg	8/74	5/47	5/50
Workshops and Seminars	Revenue	\$400	\$227	\$300
	Participants	120	100	150
Volunteers at the Nature Center	Participants	250	300	350
Spring Plant Sale and Festival	Revenue	\$200	\$800	\$1,000
Valentine Flower Sale	Revenue	\$140	\$185	\$250
Fall Plant Sale	Revenue	\$962	\$1,200	\$1,500
Nature Center/Garden Tours	Participants	700	1,000	1,500
Youth Groups and School Visits	Revenue	\$1,000	\$1,300	\$1,600
	Participants	500	800	1,000
Spring Break Day Camp	Rev/#	\$1,350/18	N/A	N/A
Summer Day Camps	Rev/#	\$1,000/80	\$1,200/844	\$1,400/100
River Clean Ups-Fall/Spring	Participants	250	450	450

# Activity Center

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## Mission Statement

The mission of the Activity Center is to provide leisure activities in athletics, aquatics and fitness for the citizens of San Marcos. The Activity Center will provide a meeting facility to accommodate a variety of needs for the community. These activities and opportunities will be delivered at the highest level possible with the resources provided.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	448,925	503,288	503,288	522,953
Contracted Services	13,307	23,200	23,200	23,200
Materials and Supplies	84,916	89,760	89,760	89,760
Other Charges	3,495	3,500	3,500	3,500
Capital Outlay	0	0	0	0
<b>Total</b>	<b>550,643</b>	<b>619,748</b>	<b>619,748</b>	<b>639,413</b>

## **Goals and Objectives**

- Customer Service: 1) create positive public interactions, 2) customer input and evaluations. Provide excellent Customer service.
- Offer quality Athletic and Aquatic programs. Make sure all recreation/leisure needs of all sectors are met.
- Safe, well maintained facilities: 1) daily, weekly inspections, 2) equipment upkeep and maintenance, 3) Monthly and yearly reviews, 4) overall facility maintenance program.
- Staff Development: 1) staff training and involvement in decision making processes, 2) staff recognition Programs, 3) productive and informative staff meetings, 4) create and maintain “team atmosphere”.
- Increase Memberships/Facility usage: 1) renewals, 2) quality programming.
- Marketing: 1) use of technology, 2) use of CLASS system. Develop benefits based approach for all programs and services.
- Continue to increase efficiency and effectiveness of processes within the division.

## **What We Accomplished in 2012-13**

- Offered 11 youth Athletic programs for ages 3-12.
- Offered 19 adult Athletic programs.
- Hosted Texas ASA Women’s and Men’s D State Softball tournaments.
- Hosted Sunshine Kids program – river tubing, and pool party.
- Continued and expanded relationships with SMYBSA and SMAYSO – performed board duties and Registration for each.
- Enhanced and expanded Officials training program to include background checks.
- Maintained ASA district duties for Austin area including all youth team registrations.
- Maintained Aerobic Contract.
- Continue fitness equipment and weight equipment replacement program.
- Hosted 51 Pool Parties at Rio Vista Pool.
- Hosted Lifeguard Certification Class.
- Offered 17 programs in Aquatics.
- Replaced Natatorium Pool Deck.

## **What We Plan to Accomplish in 2013-14**

- Continue to offer diverse, safe and quality programs in athletic and aquatics.
- Continued maintenance plans at Activity Center, fitness equipment and aquatic facility.
- Completion of Girls Softball Complex Project.
- Increase revenues – reduce and control expenses.
- Increase program numbers through quality programming.
- Improve customer services relating to Activity Center.
- Expand on use of electronic media to enhance all programs.
- Continue to expand and enhance youth programs to include track and golf programs.
- Obtain new tennis contractor. Expand contract tennis program for lessons tournaments etc.
- Develop long term resource needs and long term future issues.
- Replace surfacing at Spray Pad in Rio Vista Pool.
- Replace existing pool heater in Natatorium.
- Expand Aquatic programs and services.
- Re-plaster Natatorium and Rio Vista Pools.
- Replace carpet in Activity Center.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Youth Athletics	Programs	11	11	13
	Participants	25,000	27,000	27,000
Adult Athletics	Programs	17	19	20
	Participants	36,000	38,000	38,000
Aquatics Programs – Natatorium	Programs	16	17	17
	Participants	9,000	9,300	9,300
Memberships	Members	2,500	2,525	2,600
Non-member facility usage	Average per month	10,000	10,250	10,250
Softball Complex Rentals	Rentals	37	18	37
Activity Center Gym Rentals	Rentals	45	50	50
Rio Vista Pool Rentals	Rentals	51	40	40
	Participants	3,500	2,800	2,800

## Outdoor Pool

### Expenditures by Category

	<b>Actual 2011-12</b>	<b>Original Approved 2012-13</b>	<b>Revised 2012-13</b>	<b>Adopted 2013-14</b>
Personnel Services	0	0	0	100,308
Materials and Supplies	0	0	0	39,000
Total	0	0	0	139,308

# Facilities and Grounds

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## Mission Statement

The mission of the Facilities and Grounds Division is the administration and implementation of a comprehensive maintenance program of all City owned facilities, public grounds, easements, right of ways, and drainage areas.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	293,349	293,373	293,733	0
Contracted Services	638,039	718,330	718,330	712,402
Materials and Supplies	204,350	187,782	187,782	174,709
Other Charges	0	0	0	0
Capital Outlay	0	0	0	0
Total	1,135,738	1,199,485	1,199,845	887,111

## Goals and Objectives

- Maintain high customer satisfaction rates.
- Provide “top-quality” technical craftsmanship, while optimizing costs.
- Monitor and evaluate all city maintenance contracts.
- Optimize operational efficiency through advanced technology and energy efficient systems- Computerize HVAC and Irrigation Controls.
- Continue energy conservation measure retrofits.
- Develop quantifiable operational performance measures.
- Continue ADA improvements.
- Provide timely 24 / 7 service support.
- Provide comprehensive technical training opportunities for staff.

## What We Accomplished in 2012-13

- Implemented State Energy Conservation Office (SECO) Loan – Energy Cost Reduction Measures.
- Completed construction of new Girls Fast Pitch Softball Complex.
- Implement automated Facility Work Order and Project Management System.
- Replace/repair roofs at City Hall, Activity Center, Library and Police Dept.
- Remodel Municipal Building office spaces.
- Installed memorial park benches and trees in Veramendi Park.
- Complete construction of the Eddie Durham Park Project.
- Complete construction of the Cephas House Renovation Project.
- Completed installation of new trash containers in the downtown area.
- Completed Rio Vista river boundary fence and landscaping projects.
- Completed Cemetery Waterline construction projects.
- Completed construction of City Community Garden Project (Alamo).
- Renovated/expanded SMEU office areas.
- Renovated new WIC facilities.
- Renovated Activity Center restrooms.

- Renovated Fire Stations #2, #3, #5 living, storage, and bay area.
- Remodeled Library Carpet.
- Installed fencing/gates at Charles Austin/Hopkins Street.
- Installed fencing/gates at Jaycees Park.
- Installed fencing/gates at Franklin Square Park.
- Installed fencing/gates at PARD maintenance yard.
- Installed rock borders around playgrounds at all City parks.

### **What We Plan to Accomplish in 2013-14**

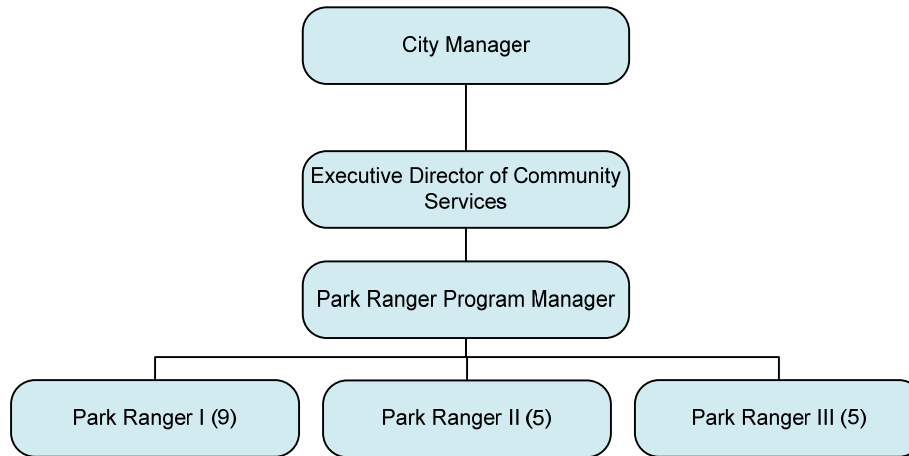
- Continue to maintain City Facilities in the most efficient way possible.
- Continue to perform general maintenance of river and neighborhood parks.
- Complete construction of the Senior Center Project.
- Complete construction of the MLK Crossroad Project.
- Complete construction and installation of six (6) irrigation systems in various City parks.
- Complete design and construction of City Park parking lot.
- Continue to add facilities to HVAC and irrigation computer control systems.
- Continue to standardize and add facilities to our door access and security system.
- Continue facility roof inspections and repairs.
- Continue ADA renovations as funds allow.
- Continue to review and update all standing City maintenance contracts.

### **Performance Measures**

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Acres Of Public Grounds Maintained	Acres	128	142	142
Facility Maintenance	Facilities	37	42	44
Janitorial Contract	Sq. Ft.	219,049	219,049	220,549
Lawn Maintenance	Acres	82.5	94.7	96
ROW's, Drainage Acres, Alleys	Acres	1,800	1,830	1,870
Litter Control	Acres	72	75	79

# Park Rangers

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## Mission Statement

The Park Ranger program is a valuable tool in addressing the needs of the City's parks and its patrons. Multi-tasked Park Rangers are available during peak days and nights to provide assistance, enforce rules, administer medical aid, oversee park usage, maintain trails, monitor river activity, provide educational background, promote San Marcos, direct traffic and parking, locate lost children, provide rescue service, secure loose animals, and just give a happy greeting to a passerby. The Ranger has only one job requirement and that is to help people recreate. At the same time, the Rangers are required to balance the issues of all visitors, impact to the land/resources, and safety.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	213,783	168,196	168,196	234,291
Contracted Services	0	0	0	504
Materials and Supplies	13,798	13,772	13,772	16,272
Other Charges	2,241	4,000	4,000	4,000
Capital Outlay	0	0	0	0
<b>Total</b>	<b>229,822</b>	<b>185,968</b>	<b>185,968</b>	<b>255,067</b>

## Goals and Objectives

- The creation of the Park Ranger program was a valuable tool in addressing the needs of the park and its patrons. Multi-tasked Rangers were available during peak days and nights to provide assistance, enforce rules, administer medical aid, oversee park usage, maintain trails, monitor river activity, provide educational background, and promote San Marcos. They also direct traffic and parking, locate lost children, provide rescue services, secure loose animals, and just give a happy greeting to a passerby. The Ranger has only one job requirement and that is to HELP PEOPLE RECREATE. At the same time, the Ranger is required to balance the issues of all visitors, impact to the land/resources, and safety.

## What We Accomplished in 2012-13

- The Park Ranger program has had a noticeable impact on the park system and the city as a whole. This impact is noted by the comments received from the park patrons, the reduction of litter, and the overall reduction in criminal activity. This was accomplished by the high visibility of the Rangers in the park. The visibility allowed the patron to voluntarily comply with city ordinances as well as allow them to locate and communicate questions/concerns they may have. But most of all, with just the visibility of the Rangers, we were able to increase to overall sense of security and comfort level of everyone in the park. The Rangers were able to purchase new medical equipment for first response at the parks that includes AED's and rescue equipment.
- A comprehensive mapping project has been completed to allow first responders to call out locations within the vast park system. This project also allows visitors to better identify critical locations of events that may be in progress and speed response times. This pole marking and map system also includes helicopter landing sites for emergencies as well as tracking systems for lost persons.

## What We Plan to Accomplish in 2013-14

- Implementation of new rules and regulations in the park to enhance the park experience is a high priority. Balancing the implementation of rules and the impact to the vendors and the city at large is an important step in our program. We hope to maintain employment of the full time Ranger to help provide continuous coverage and help take the program to a higher level of proficiency.

Performance Measures	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Bike Patrol	Miles	1,211	1,200	1,200
Kayak	Hours	150	112	200
Foot Patrol	Miles	5,399	7,000	8,000
ATV	Hours	784	700	800
	Miles	4,987	6,000	8,000
Vehicle	Miles	22,500	10,000	15,000



# PARD Contract Programs

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## Mission Statement

The Contract Programs division is used to show the various contract amounts for programs such as aerobics and other instructional programs.

<b>Expenditure by Category</b>	<b>Actual 2011-12</b>	<b>Original Approved 2012-13</b>	<b>Revised 2012-13</b>	<b>Adopted 2013-14</b>
Personnel Services	0	0	0	0
Contracted Services	79,040	100,000	100,000	100,000
Materials and Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Outlay	0	0	0	0
<b>Total</b>	<b>79,040</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

## Goals and Objectives

- To provide a variety of recreation and leisure programs for all ages.
- To offer these programs to the public utilizing qualified contract instructors.
- To offer these programs at affordable prices, while generating a profit for the instructors and the city.

## What We Accomplished in 2012-13

- Continued to administer Aerobics contract.
- Maintained positive relations with contract instructors.
- Offered a variety of Aerobic programs with contractor.
- Increased participation numbers in all aerobic programs.
- Purchased new bikes for aerobics program.
- Replaced remaining weight equipment.
- Maintained existing fitness and weight equipment.

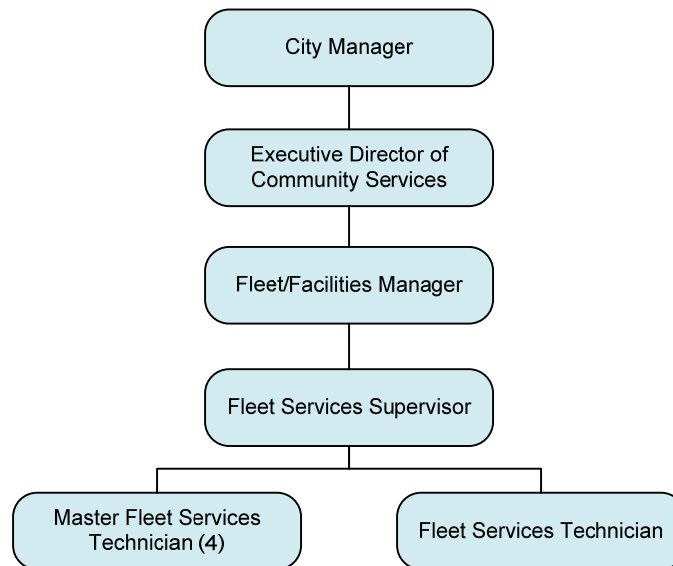
## What We Plan to Accomplish in 2013-14

- Increase revenue from the Aerobic Fitness Programs.
- Offer Aerobic programs geared for all ages and needs.
- Maintain existing weight and fitness equipment.
- Improve marketing efforts through the use of CLASS email lists, school flyers, and press releases.
- To evaluate the current programs utilizing Texas State Student Interns.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Fitness Programs/Land & Water	Programs	12	14	18
	Revenue	\$45,000	\$58,000	\$60,000
Contract Leisure Programs	Programs	9	10	10
	Revenue	\$16,971	\$18,000	\$19,000

# Fleet Services

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## Mission Statement

To provide service to all of City of San Marcos departments and divisions that own equipment and vehicles by repairing and maintaining vehicles and equipment through all phases of repairs to include rebuilding and replacing major assemblies. We cover all repairs from tire repairs to major overhauls to vehicle renovation.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	341,147	348,921	348,921	428,079
Contracted Services	6,106	10,927	10,927	11,141
Materials and Supplies	33,635	37,402	37,402	48,387
Other Charges	2,507	6,087	6,087	15,387
Capital Outlay	0	0	0	0
Total	383,395	403,337	403,337	502,994

## Goals and Objectives

Execute City Council's vision and goals by providing top quality, professional, effective, and timely Fleet management and maintenance services to customers including:

- Maintain high customer satisfaction rates.
- Provide "top-quality" technical craftsmanship, while optimizing costs.
- Increase technician's billable hours productivity.
- Determine fleet availability for each vehicle/equipment class.
- Optimize operational efficiency through advanced technological systems.
- Develop quantifiable operational performance measures.
- Provide timely 24 / 7 service support and road call responses.

- Provide comprehensive technical training and certification opportunities for staff.
- Promote usage of alternative fuels and vehicles; emphasize fuel economy and emission reduction initiatives.
- Achieve a perfect safety record—"0" preventable accidents and "0" lost time injuries.

### **What We Accomplished in 2012-13**

- Provided level-one customer service and quality craftsmanship for over 522 vehicles/equipment.
- Proactive scheduled preventive maintenance (PM) program continues to save money.
- Employed City fuel conservation strategies—adhered to "best practice" vehicle operations guidelines.
- Procured highly versatile PM equipment —reduced repair time by 1/3 for brake work and AC reclamation. Marked improvement in diagnostic triage, engine performance, and reduced outside service costs.
- Provided all customers individual fleet procurement reviews and asset specification guidance.
- Mechanics completed 2 Factory training courses for Fire Dept. Smeal ladder trucks and Chassis maintenance programs, 2 vendor-sponsored, training sessions.
- Supported departments in fleet baseline evaluation and right-sizing measures.

### **What We Plan to Accomplish in 2013-14**

- Provide premier service support for City Council's vision and goals -- partner with other Department customers to successfully achieve their operational fleet goals and objectives.
- Provide "top-quality" technical craftsmanship-- control labor/parts costs; monitor quality service assurance program; increase scheduled preventative maintenance program by 5%; improve vehicle availability rates; track re-works/returns; and streamline operational reports.
- Perform a fleet baseline evaluation and conduct a vehicle usage analysis. Continue fleet right-sizing measures and introduce operational efficiencies garnered by operating motor pools and central fleet management techniques.
- Institutionalize the latest advancement in Telematics/GPS fleet management systems. Deploy the system on approximately 275 fleet assets to track fuel efficiency, idling, system diagnostics, and driving safety.
- Evaluate existing fleet management technology and work flows to determine both near- and long-term functionality and support capability.
- Update the Shops diagnostics systems for both Heavy and Light duty vehicles.
- Analyze cost efficiencies and emissions standards of fleet assets utilizing renewable energy technology.
- Fund technical training for specialized OEM and vehicle service training classes, pursue EVT ratings.
- Achieve a perfect safety record—"0" preventable accidents and "0" lost time injuries.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
PM Services Light Vehicles/Equipment	Each	645	715	783
PM Services Heavy/Off-Road Vehicles	Each	500	510	525
Unscheduled Maintenance	Each	1,008	1,090	1,150
Work Orders Completed	Each	3,015	3,058	3,100
Return Rate (APWA benchmark is 2 percent)	Percent	1.25	1.25	1
Total Fleet Size	Each	516	500	522
Technician Billable Hours (Goal 70%)	Percent	80	81	82
Average Equipment On-Line Availability (Goal 95%)	Percent	96	97	97.5
Scheduled Preventative Maintenance Ratio (Goal 35%)	Percent	37	37	41

## Social Services

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### Department Organization

The Social Services Division is used to account for social service program expenditures.

### Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Social Services	401,142	401,742	401,742	410,000
Total	401,142	401,742	401,742	410,000

## Special Services

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### Department Organization

The Special Services Division is used to account for a variety of non-direct expenditures. Examples of expenditures include utilities, insurance, bank charges and operating transfers.

### Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	8,386	634,800	164,800	547,844
Contracted Services	2,125,384	2,168,811	2,106,902	2,400,636
Materials and Supplies	4,590	5,100	5,100	5,100
Other Charges	807,713	913,621	913,621	1,155,321
Operating Transfers	2,067,779	1,140,472	1,185,943	1,550,093
Economic Dev Incentives	512,793	750,000	750,000	900,000
Cap Outlay and Maint	123,108	1,763,110	1,763,110	2,716,803
Total	5,649,753	7,375,914	6,889,476	9,275,797



# Debt Service Fund

Annual Budget ★ Fiscal Year 2013–2014



★ Jack C. Hays Statue ★

# City of San Marcos

## 2013-14 ANNUAL BUDGET

### DEBT SERVICE FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>7,135,423</b>	<b>10,484,325</b>	<b>10,484,325</b>	<b>10,758,630</b>
<b>Operating Revenues</b>				
Current Ad Valorem	7,901,651	7,434,924	7,434,924	7,734,971
Delinquent Ad Valorem	101,539	98,627	98,627	102,607
Penalties and Interest	69,764	53,107	53,107	55,250
Interest Income	4,630	26,000	26,000	26,000
Hammonds Transfer	549,031	550,610	550,610	550,491
BAB Subsidy	145,070	121,116	121,116	118,712
Pass Thru Toll Revenue	6,060,000	3,030,000	3,030,000	3,030,000
TIRZ Transfer	97,618	225,663	206,021	228,484
Venue Tax Transfer	1,112,887	1,136,517	1,360,800	1,374,408
<b>Total Operating Revenues</b>	<b>16,042,190</b>	<b>12,676,563</b>	<b>12,881,204</b>	<b>13,220,923</b>
<b>One-Time Revenues</b>				
One-Time Operating Transfers	-	-	-	-
<b>Total One-Time Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funds Available</b>	<b>23,177,613</b>	<b>23,160,888</b>	<b>23,365,529</b>	<b>23,979,553</b>
<b>Operating Expenditures</b>				
Principal Payments	6,620,000	6,795,000	6,875,000	7,000,000
Interest Payments	6,068,959	5,656,829	5,713,149	5,671,088
Fiscal Agent Fees	4,329	18,750	18,750	22,500
Callable Debt	-	-	-	-
<b>Total Operating Expenditures</b>	<b>12,693,288</b>	<b>12,470,579</b>	<b>12,606,899</b>	<b>12,693,588</b>
<b>Ending Fund Balance</b>	<b>10,484,325</b>	<b>10,690,309</b>	<b>10,758,630</b>	<b>11,285,965</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>82.60%</b>	<b>85.72%</b>	<b>85.34%</b>	<b>88.91%</b>
<b>Total Outstanding Tax Supported Debt</b>	<b>77,960,000</b>	<b>81,805,000</b>	<b>81,805,000</b>	<b>72,090,000</b>
<b>Outstanding Tax Supported Debt</b>	<b>Original Principal</b>			
Series 2001 Combination Tax and Revenue Certificates of Obligation	-			
Series 2002 Combination Tax and Revenue Certificates of Obligation	-			
Series 2003 Combination Tax and Revenue Certificates of Obligation (Tax Portion Only)	-			
Series 2004 Combination Tax and Revenue Certificates of Obligation (Tax Portion Only)	1,875,000			
Series 2005 Combination Tax and Revenue Certificates of Obligation	4,925,000			
Series 2007 General Obligation Bonds	1,470,000			
Series 2007B Combination Tax and Revenue Certificates of Obligation (Tax Portion Only)	7,765,000			
Series 2008 General Obligation Bonds	3,420,000			
Series 2008 Combination Tax and Revenue Certificates of Obligation (Tax Portion Only)	5,560,000			
Series 2008 Pass-Through Toll Revenue & Limited Tax Bonds Tax (Tax Portion Only)	5,270,000			
Series 2008A Combination Tax and Revenue Certificates of Obligation	6,785,000			
Series 2009 Direct Placement	7,805,000			
Series 2009 GO Refunding Bonds	6,340,000			
Series 2009 General Obligation Bonds	3,175,000			
Series 2010 Taxable Build America Bonds	7,270,000			
Series 2010 General Obligation Refunding Bonds	10,430,000			
Total	72,090,000			
<b>Fund Balance as a Percentage of Total Original Principal Amount for Outstanding Tax Supported Debt</b>	<b>15.66%</b>			

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA LAST TEN FISCAL YEARS

Fiscal Year	Population	Assessed Value	Gross Bonded Debt	Debt Service Funds	Net Bonded Debt	Percent of Net Debt to Assessed Value	Net Debt Per Capita
2003	42,165	2,002,253,418	33,000,000	1,155,867	31,844,133	1.60 %	760
2004	44,769	2,053,043,231	37,380,000	1,109,256	36,270,744	1.77 %	810
2005	43,994	1,806,957,939	40,030,000	1,531,736	38,498,264	2.13 %	875
2006	47,069	1,870,714,884	40,415,000	1,557,638	38,857,362	1.91%	776
2007	50,049	2,039,634,021	48,930,000	5,764,165	43,165,835	2.12%	862
2008	50,317	2,276,934,847	77,010,000	6,003,239	71,006,761	3.12%	1,411
2009	50,913	2,623,365,186	77,960,000	7,199,004	70,760,996	3.11%	1,313
2010	53,913	2,504,035,456	81,805,000	6,428,387	75,376,613	2.87%	1,333
2011	47,505	2,452,170,753	76,840,000	7,913,022	68,926,978	2.55%	1,476
2012	46,750	2,456,366,767	71,980,000	10,973,198	61,006,802	2.49%	1,305



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENT EXPENDITURES LAST TEN FISCAL YEARS

Fiscal Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures	Ratio of Total Debt Service to General Governmental Expenditures
2003	2,150,000	2,174,434	4,324,434	41,323,034	10 %
2004	2,515,000	1,720,522	4,235,522	40,788,569	10 %
2005	2,630,000	1,789,783	4,419,783	38,807,884	11 %
2006	2,810,000	1,808,161	4,618,161	45,263,436	10 %
2007	3,030,000	1,887,770	4,917,770	43,664,381	11%
2008	3,195,000	1,820,060	5,015,060	49,968,402	11.6%
2009	4,695,000	4,039,047	8,734,047	55,597,726	11%
2010	4,780,000	3,478,882	8,258,882	58,684,164	11%
2011	4,005,000	3,216,402	7,221,402	62,691,847	11%
2012	4,750,000	3,269,200	8,019,200	63,879,206	11%

\* Includes expenditures of the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds.

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### COMPUTATION OF LEGAL DEBT MARGIN

SEPTEMBER 30, 2013

#### State Law Limit – 10% of Taxable Assessed Value

Actual taxable assessed value at September 30, 2013		\$ 3,057,698,401
Debt limit – 10% of taxable assessed value		305,769,840
Total general obligation debt outstanding	\$ 72,090,000	
Less: Debt Service Fund balance	<u>10,758,630</u>	
Debt applicable to debt limit		<u>61,331,370</u>
Legal debt margin		<u>\$ 244,438,470</u>

#### City of San Marcos Financial Policy Limit – 5% of Taxable Assessed Value

Actual taxable assessed value at September 30, 2013		\$ 3,057,698,401
Debt limit – 5% of taxable assessed value		152,884,920
Total general obligation debt outstanding	\$ 72,090,000	
Less: Debt Service Fund balance	<u>10,758,630</u>	
Debt applicable to debt limit		<u>61,331,370</u>
Debt margin – Financial Policy		<u>\$91,553,550</u>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### SUMMARY OF OUTSTANDING DEBT

AS OF SEPTEMBER 30, 2013

Issue	Purpose	Interest Rate	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
2004 Certificates of Obligation	Constructing, reconstructing and improving streets and other related expenses.	4.09 %	6,355,000	12/13/2004	8/15/2024	1,875,000
2005 Certificates of Obligation	Constructing, reconstructing and improving streets and other related expenses.	4.45 %	6,225,000	01/10/2006	08/15/2025	4,925,000
2007 General Obligation Bonds	Constructing, reconstructing and improving streets and other related expenses.	4.25%	1,895,000	06/15/2007	08/15/2026	1,470,000
2007 B Combination Tax & Revenue Certificates	Constructing, reconstructing and improving streets and other related expenses.	4.25%	12,235,000	06/15/2007	08/15/2026	7,765,000
2008 GO Bonds	Constructing, reconstructing and improving streets and other related expenses.	4.67%	4,790,000	04/02/2008	08/15/2027	3,420,000
2008 Combination Tax & Revenue	Constructing, reconstructing and improving streets and other related expenses.	4.78%	11,960,000	04/02/2008	08/15/2027	5,560,000
2008 Pass-Through Toll Revenue	Wonder World Drive Project (Tax Portion)	5.01%	5,450,000	04/02/2008	08/15/2031	5,270,000
2009 Combination Tax & Revenue	Constructing, reconstructing and improving streets and other related expenses.	4.60%	23,455,000	06/15/2009	09/30/2029	7,805,000
2009 General Obligation Bonds	Constructing, reconstructing and improving streets and other related expenses.	4.46%	4,495,000	06/15/2009	09/30/2029	3,175,000
2009 General Obligation Bonds	Constructing, reconstructing and improving streets and other related expenses.	3.38%	9,745,000	06/15/2009	09/30/2029	6,340,000
2008A Direct Placement-McCarty	McCarty Lane Project	4.61%	7,600,000	09/16/2008	08/15/2028	6,785,000

**CITY OF SAN MARCOS**  
**2013-14 ANNUAL BUDGET**  
**SUMMARY OF OUTSTANDING DEBT (CONT'D)**  
**AS OF SEPTEMBER 30, 2013**

Issue	Purpose	<u>Interest Rate</u>	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
2010 Combination Tax & Revenue	Build America Bonds	3.49%	8,625,000	03/01/2010	08/15/2030	7,270,000
2010 GO Refunding Bonds	Refunding Bonds	2.69%	17,245,000	11/01/10	08/15/2023	10,430,000
<b>SUBTOTAL TAX SUPPORTED DEBT</b>			120,075,000			72,090,000
2007 Combination Tax & Revenue	Hammon Hotel and Conference Center	4.25 %	15,575,000	06/15/2007	02/15/2032	14,675,000
2007A Combination Tax & Revenue	Hammon Hotel and Conference Center Developer Supported	5.25 %	6,905,000	06/15/2007	02/15/2032	6,565,000
2008 Pass-Through Toll Revenue	Wonder World Drive Project	5.01%	37,500,000	04/02/2008	08/15/2031	36,265,000
<b>TOTAL OUTSTANDING DEBT</b>			\$180,055,000			\$129,595,000

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL OBLIGATION DEBT SERVICE REQUIREMENTS

SEPTEMBER 30, 2013

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2013	4,865,000	2,930,109	7,795,109
2014	4,980,000	2,912,828	7,892,828
2015	4,830,000	2,708,984	7,538,984
2016	4,970,000	2,536,800	7,506,800
2017	5,125,000	2,364,350	7,489,350
2018	5,180,000	2,174,737	7,354,737
2019	4,830,000	1,978,393	6,808,393
2020	5,105,000	1,798,858	6,903,858
2021	4,350,000	1,590,021	5,940,021
2022	4,550,000	1,406,971	5,956,971
2023	4,605,000	1,215,010	5,820,010
2024	4,235,000	1,005,925	5,240,925
2025	4,235,000	807,990	5,042,990
2026	3,895,000	621,356	4,516,356
2027	3,165,000	439,158	3,604,158
2028	2,465,000	289,967	2,754,967
2029	1,970,000	175,437	2,145,437
2030	1,085,000	84,926	1,169,926
2031	520,000	39,525	559,525
2032	240,000	16,975	256,975
2033	245,000	8,575	253,575
Total	75,445,000	27,106,895	102,551,895



# Special Revenue Funds

Annual Budget ★ Fiscal Year 2013–2014

Special Revenue Funds

★ Rio Vista Falls ★

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### HOTEL OCCUPANCY TAX FUND

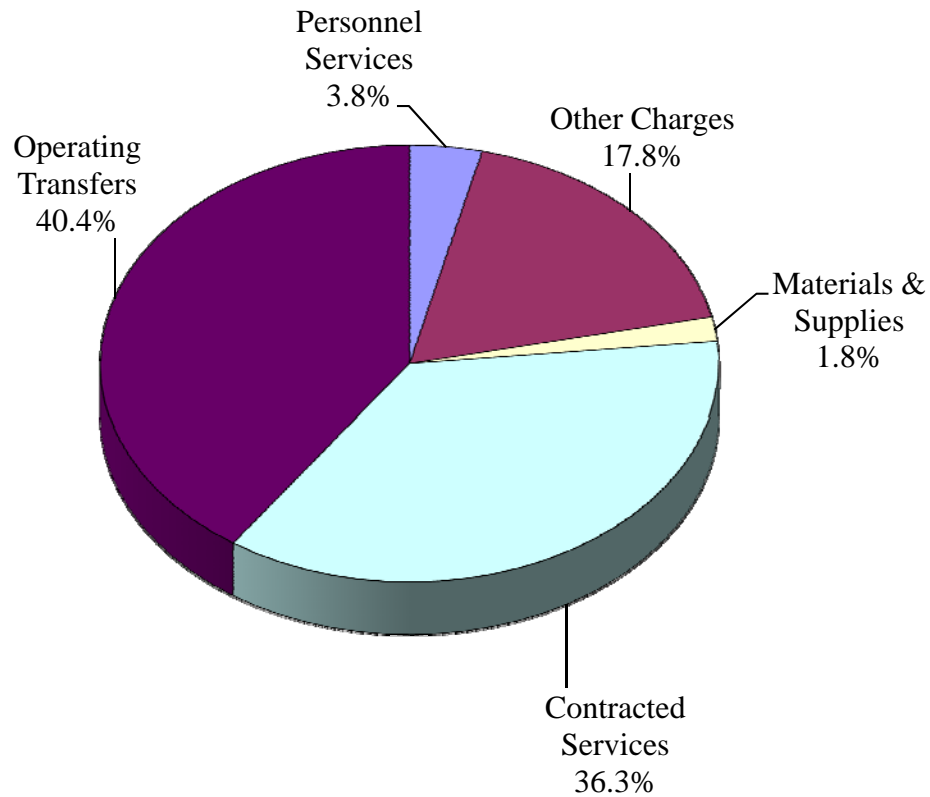
	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Fund Balance - Reserved and Unreserved</b>	<b>1,013,546</b>	<b>747,111</b>	<b>747,111</b>	<b>510,970</b>
<b>Operating Revenues</b>				
Hotel Occupancy Tax	1,333,150	1,326,389	1,488,000	1,552,880
Penalties	-	-	-	-
Embassy Tax Revenue	796,652	770,247	935,800	945,158
Venue Tax-2%	380,948	366,269	425,000	429,250
Interest Income	1,583	1,000	1,000	1,000
Other Revenue	3,771	-	-	-
Operating Transfer for Main Street	41,282	47,325	47,325	46,985
<b>Total Operating Revenues</b>	<b>2,557,386</b>	<b>2,511,230</b>	<b>2,897,125</b>	<b>2,975,273</b>
<b>Total Funds Available</b>	<b>3,570,932</b>	<b>3,258,341</b>	<b>3,644,236</b>	<b>3,486,243</b>
<b>Operating Expenditures</b>				
San Marcos CVB Tourism Contract	940,082	1,013,650	1,013,650	1,013,650
Tanger Marketing Program	100,000	100,000	100,000	150,000
Downtown Marketing Coop	-	25,000	25,000	75,000
Building Repairs	2,902	32,000	32,000	32,000
Tourist Account	2,668	5,000	5,000	5,000
Transportation	-	10,000	10,000	10,000
Airport Branding/Wayfinding	-	-	-	130,000
Wayfinding	-	-	-	250,000
Mural Funding	-	-	-	30,000
Arts Project Funding	30,600	50,000	50,000	50,000
Permanent Art	-	50,000	50,000	50,000
Main Street Program	180,684	236,625	236,625	234,925
<b>Total Operating Expenditures</b>	<b>1,256,936</b>	<b>1,522,275</b>	<b>1,522,275</b>	<b>2,030,575</b>
<b>Operating Transfers and Adjustments</b>				
Transfer of Venue Tax	1,112,887	1,136,517	1,360,800	1,374,408
<b>Total Transfers and Adjustments</b>	<b>1,112,887</b>	<b>1,136,517</b>	<b>1,360,800</b>	<b>1,374,408</b>
Reserved for Unspent Allocations - Arts Funding	148,007			
Reserved for Unspent Allocations - Branding Marketing	40,528			
Reserved for Unspent Allocations - Contractual Obligations	-			
Reserved for Unspent Allocations - Conference Ctr.	240,463	250,191	250,191	-
Reserved for Unspent Allocations - Performing Arts Center	25,000			
<b>Total Reserves for Unspent Allocations</b>	<b>453,998</b>	<b>250,191</b>	<b>250,191</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>747,111</b>	<b>349,358</b>	<b>510,970</b>	<b>81,260</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>59.44%</b>	<b>22.95%</b>	<b>33.57%</b>	<b>4.00%</b>



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

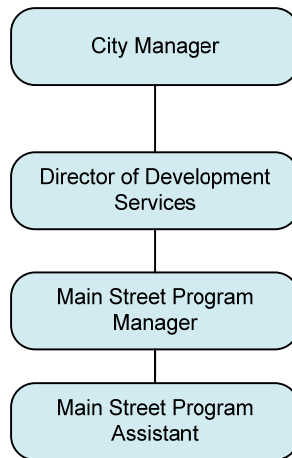
### HOTEL OCCUPANCY TAX FUND



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Operating Transfers	Total
Other Tourism Programs	0	1,188,650	32,000	575,000	1,374,408	3,170,058
Main Street Program	128,525	46,892	28,946	30,561	0	234,924
Total	128,525	1,235,542	60,946	605,561	1,374,408	3,404,982

# Main Street

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## Mission Statement

The mission of the San Marcos Main Street Program is to enhance the cultural identity, historical significance and economic stability of our community through a comprehensive downtown revitalization program of design, economic restructuring, organization and promotion.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	109,197	112,919	112,919	128,525
Contracted Services	33,829	49,431	49,431	46,892
Materials and Supplies	19,489	43,332	43,332	28,946
Other Charges	18,169	30,943	30,943	30,561
Capital Outlay	0	0	0	0
Total	180,684	236,625	236,625	234,924

## Goals and Objectives

To preserve, protect and promote the unique character of downtown through the Main Street Four-Point Approach which is the foundation of revitalization from cultural and architectural heritage to local enterprises and community pride.

To comply with the mandated Four-Point Approach of the National Trust for Historic Preservation's Main Street Program, the San Marcos Main Street Program's objectives are:

### *Design*

- To improve and preserve the downtown environment to include buildings, infill and new development compatibility, enhancing the visual and historic qualities and economic viability of the commercial district.

### *Organization*

- To build partnerships, consensus, and cooperation among community groups, stakeholders, and individuals in the revitalization process and assemble human and financial resources to implement revitalization efforts.

#### *Promotion*

- To promote a positive image of downtown by marketing the district's unique characteristics to residents, investors, business owners and visitors with an effective promotional strategy through advertising, retail promotions, and special events.

#### *Economic Restructuring*

- To strengthen downtown's existing economic assets while expanding and diversifying its economic base to meet new and existing opportunities and challenges.

### **What We Accomplished in 2012-13**

- Accredited as a 2012 National Main Street City by the National Trust and the Texas Historical Commission by achieving identified standards of performance based on the Main Street Four-Point Approach based on 2011 performance.
- Submitted required quarterly reinvestment reports to the state. In 2011 the private sector reinvested \$1,049,518 in downtown with 23 businesses opening and a net gain of 9 new businesses. Provided resources and information for new and existing businesses and potential investors.
- Continued marketing strategies targeting tourists and the community. Increased local San Marcos advertising and also in state and national publications.
- Continuing architectural assistance and façade grant program for downtown businesses and building owners, targeting historic properties that contribute to the unique character of downtown as funds are available.
- Monitored and leased downtown parking lot spaces. Lot is fully leased.
- Provided staff support to various organizations including Main Street Board, Downtown Association, Parking Board, Chamber's Business Development Committee, and the Texas Natural Task Force. Participated in branding project and banner project.
- Worked with SMPD and PARD to improve cleanliness, beautification, safety, and graffiti clean-up, to create a cleaner, safer, and more pedestrian-friendly downtown.
- Continued programs/events including: Bobcat Build, Gold & Platinum Card program with SMCISD, Texas State history students architectural projects, Downtown Directory, Business Expo, Board Development weekend with nationally known downtown expert Tom Yantis, Texas Natural & Western Swing Festival, Sights & Sounds of Christmas, San Antonio Trail Riders and others programs. Completed successful downtown Wine Walk for Texas State parents.
- Worked with classes at McCoy's Business College on the history of downtown building historic properties and Eddie Durham's legacy.

### **What We Plan to Accomplish in 2013-14**

- Meet identified standards of performance in 2012 set by the National Trust for accreditation as a 2013 National Main Street City.
- Continue to work on downtown beautification as resources are available.
- Develop additional promotional strategies to meet the challenging and changing market. Respond to opportunities which bring visitors to the heart of our city such as events, TxState parents, visitors, LBJ Museum, and others.
- Continue to protect and enhance downtown's unique character through free architectural assistance and façade grants to businesses and building owners.
- Address issues and recommendations contained in the Main Street Board's work plan.
- Respond to and provide assistance and resources to tourists, new and existing businesses, investors, and the downtown community. Maintain the Main Street website. Develop and produce monthly newsletter for downtown and the community.
- Continue providing staff support to local groups and organizations.
- Continue programs that meet the individual Main Street Program's goals.
- Monitor and lease downtown parking lot. .
- Continue downtown marketing plan for advertising as funds are available.

- Continue to work with Parks & Recreation and Police Department to improve downtown streetscape, sidewalks, cleanliness and safety.

## Performance Measures

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Phone Requests For Information, Materials, Services	Number	2,236	2,000	2,000
Special Events Supported	Number	10	10	10
New Businesses Opened Downton	Number	13	23	5
Total of Public & Private Sector Reinvestment in Downtown	Dollars	\$1,308,542	\$1,299,518	\$750,000
Total Reinvestment by the Private Sector	Dollars	\$1,301,102	\$984,518	\$400,000
Private Sector Reinvestment in Buildings Rehabs	Dollars	\$1,301,102	\$384,518	\$300,000
Private Sector Reinvestment in Buildings Purchased/Constructed	Dollars	\$230,910	\$600,000	\$100,000
Economic Development Contacts/Requests	Number	6	4	4

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### MUNICIPAL COURT TECHNOLOGY FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>213,490</b>	<b>236,281</b>	<b>236,281</b>	<b>238,306</b>
<b>Operating Revenues</b>				
Technology Fee	34,883	40,000	32,000	34,000
Interest Income	12	25	25	25
<b>Total Operating Revenues</b>	<b>34,895</b>	<b>40,025</b>	<b>32,025</b>	<b>34,025</b>
<b>Total Funds Available</b>	<b>248,385</b>	<b>276,306</b>	<b>268,306</b>	<b>272,331</b>
<b>Operating Expenditures</b>				
Materials and Supplies	-	5,000	5,000	5,000
<b>Total Operating Expenditures</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>One-Time Expenditures</b>				
Capital Outlay	12,104	25,000	25,000	25,000
<b>Total One-Time Expenditures</b>	<b>12,104</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Ending Unreserved Fund Balance</b>	<b>236,281</b>	<b>246,306</b>	<b>238,306</b>	<b>242,331</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	100.00%	4926.12%	4766.12%	4846.62%

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### MUNICIPAL COURT SECURITY FEE FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>51,223</b>	<b>68,923</b>	<b>68,923</b>	<b>82,467</b>
<b>Operating Revenues</b>				
Security Fee	26,210	30,000	25,000	26,000
Interest Income	4	120	8	12
<b>Total Operating Revenues</b>	<b>26,214</b>	<b>30,120</b>	<b>25,008</b>	<b>26,012</b>
<b>Total Funds Available</b>	<b>77,437</b>	<b>99,043</b>	<b>93,931</b>	<b>108,479</b>
<b>Operating Expenditures</b>				
Personnel	8,514	6,464	6,464	6,611
Materials and Supplies	-	5,000	5,000	5,000
<b>Total Operating Expenditures</b>	<b>8,514</b>	<b>11,464</b>	<b>11,464</b>	<b>11,611</b>
<b>One-Time Expenditures</b>				
Capital Outlay	-	-	-	-
<b>Total One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>68,923</b>	<b>87,579</b>	<b>82,467</b>	<b>96,868</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	809.48%	763.94%	719.35%	834.28%

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### MUNICIPAL COURT JUVENILE FEE FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>21,347</b>	<b>21,075</b>	<b>21,075</b>	<b>13,521</b>
<b>Operating Revenues</b>				
Juvenile Fee	39,918	29,000	40,000	41,000
Interest Income	3	-	-	-
<b>Total Operating Revenues</b>	<b>39,921</b>	<b>29,000</b>	<b>40,000</b>	<b>41,000</b>
<b>Total Funds Available</b>	<b>61,268</b>	<b>50,075</b>	<b>61,075</b>	<b>54,521</b>
<b>Operating Expenditures</b>				
Personnel Services	40,192	47,554	47,554	49,409
<b>Total Operating Expenditures</b>	<b>40,192</b>	<b>47,554</b>	<b>47,554</b>	<b>49,409</b>
<b>One-Time Expenditures</b>				
Capital Outlay	-	-	-	-
<b>Total One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>21,075</b>	<b>2,521</b>	<b>13,521</b>	<b>5,112</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>52.44%</b>	<b>5.30%</b>	<b>28.43%</b>	<b>10.35%</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### MUNICIPAL COURT EFFICIENCY FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>		-	-	-
<b>Operating Revenues</b>				
Efficiency Fee				3,000
Other Revenue				24,000
<b>Total Operating Revenues</b>	-	-	-	<b>27,000</b>
<b>Total Funds Available</b>	-	-	-	<b>27,000</b>
<b>Operating Expenditures</b>				
Materials and Supplies	-			5,000
<b>Total Operating Expenditures</b>	-	-	-	<b>5,000</b>
<b>Ending Unreserved Fund Balance</b>	-	-	-	<b>22,000</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	0.00%	0.00%	0.00%	440.00%



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### SEIZED ASSETS FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>51,175</b>	<b>83,763</b>	<b>83,763</b>	<b>38,348</b>
<b>Operating Revenues</b>				
Seized Assets	110,362	5,000	5,000	5,000
Interest Income	-	100	10	100
<b>Total Operating Revenues</b>	<b>110,362</b>	<b>5,100</b>	<b>5,010</b>	<b>5,100</b>
<b>One-Time Operating Revenues</b>				
One-Time Operating Transfers	-	-	-	-
<b>Total One-Time Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funds Available</b>	<b>161,537</b>	<b>88,863</b>	<b>88,773</b>	<b>43,448</b>
<b>Operating Expenditures</b>				
Contracted Services	1,500	1,500	12,498	1,500
Materials and Supplies	39,680	-	6,289	-
Other Charges	-	-	7,050	-
Capital Outlay	36,594	-	24,588	-
<b>Total Operating Expenditures</b>	<b>77,774</b>	<b>1,500</b>	<b>50,425</b>	<b>1,500</b>
<b>Ending Unreserved Fund Balance</b>	<b>83,763</b>	<b>87,363</b>	<b>38,348</b>	<b>41,948</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	107.70%	5824.20%	76.05%	2796.53%

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	-	-	-	-
<b>Operating Revenues</b>				
Grant Revenue	305,029	572,577	572,577	453,665
<b>Total Operating Revenues</b>	<b>305,029</b>	<b>572,577</b>	<b>572,577</b>	<b>453,665</b>
<b>One-Time Operating Revenues</b>				
Operating Transfer - General Fund	-	-	-	60,000
<b>Total One-Time Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>
<b>Total Funds Available</b>	<b>305,029</b>	<b>572,577</b>	<b>572,577</b>	<b>513,665</b>
<b>Operating Expenditures</b>				
Personnel Services	-	56,803	56,803	84,002
Materials and Supplies	-	37,508	37,508	14,398
CDBG Project Expenditures	305,029	478,266	478,266	415,265
<b>Total Operating Expenditures</b>	<b>305,029</b>	<b>572,577</b>	<b>572,577</b>	<b>513,665</b>
<b>Ending Unreserved Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	0.00%	0.00%	0.00%	0.00%

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### WOMEN, INFANTS AND CHILDREN PROGRAM FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	-	-	-	-
<b>Operating Revenues</b>				
Grant Revenue	1,542,572	1,893,180	1,893,180	1,998,528
<b>Total Operating Revenues</b>	<b>1,542,572</b>	<b>1,893,180</b>	<b>1,893,180</b>	<b>1,998,528</b>
<b>Total Funds Available</b>	<b>1,542,572</b>	<b>1,893,180</b>	<b>1,893,180</b>	<b>1,998,528</b>
<b>Operating Expenditures</b>				
Personnel Services	990,584	1,248,148	1,248,148	1,357,734
Contract Services	240,307	266,110	266,110	255,958
Materials and Supplies	134,403	122,351	122,351	118,765
Other Charges	177,278	256,571	256,571	266,071
	<b>1,542,572</b>	<b>1,893,180</b>	<b>1,893,180</b>	<b>1,998,528</b>
<b>Ending Unreserved Fund Balance</b>	-	-	-	-
<b>Fund Balance as a Percentage of Total Expenditures</b>	0.00%	0.00%	0.00%	0.00%

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

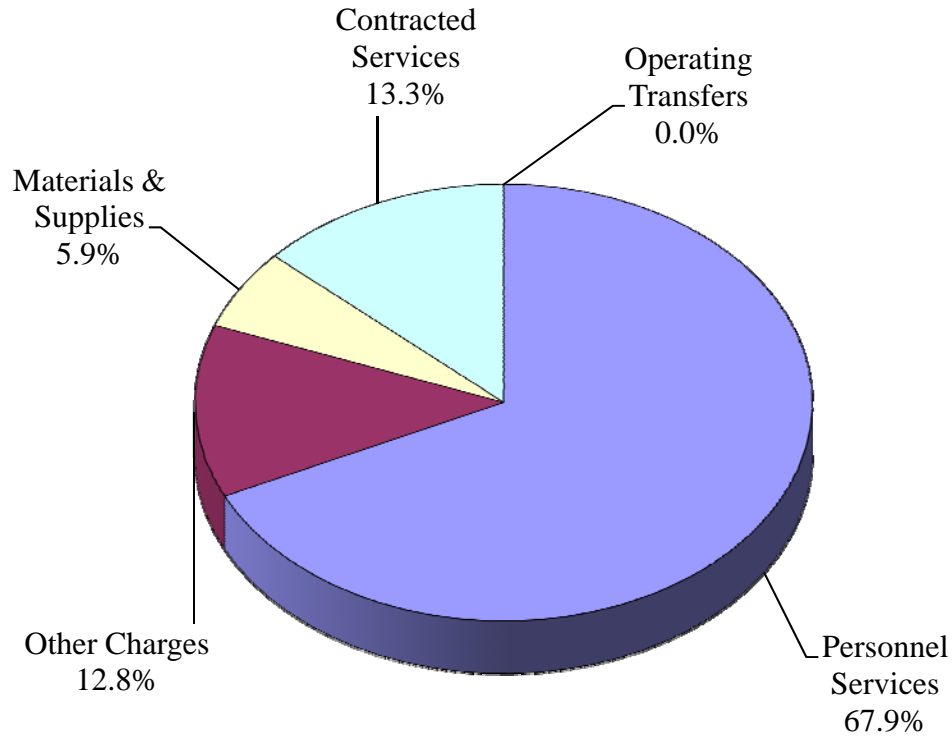
### WOMEN, INFANTS AND CHILDREN PROGRAM FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>WIC Administration</b>				
Personnel Services	525,957	753,962	753,962	803,002
Contracted Services	207,224	220,340	220,340	204,362
Materials and Supplies	128,230	108,751	108,751	101,165
Other Charges	109,485	149,897	149,897	155,713
Capital Outlay	-	-	-	-
Total	970,896	1,232,950	1,232,950	1,264,243
<b>WIC Nutritional Education</b>				
Personnel Services	219,828	331,978	331,978	332,214
Contracted Services	22,277	28,369	28,369	20,215
Materials and Supplies	1,790	6,400	6,400	10,400
Other Charges	32,352	63,369	63,369	63,404
Total	276,246	430,116	430,116	426,233
<b>WIC Lactation</b>				
Personnel Services	143,530	58,634	58,634	111,259
Contracted Services	9,273	15,317	15,317	14,297
Materials and Supplies	4,207	6,400	6,400	4,400
Other Charges	21,253	23,402	23,402	26,198
Total	178,262	103,753	103,753	156,154
<b>WIC Peer Counseling</b>				
Personnel Services	101,269	103,574	103,574	111,259
Contracted Services	1,534	2,084	2,084	17,084
Materials and Supplies	176	800	800	2,800
Other Charges	14,189	19,903	19,903	20,755
Total	117,168	126,361	126,361	151,898
<b>Total WIC Expenditures</b>	<b>1,542,572</b>	<b>1,893,180</b>	<b>1,893,180</b>	<b>1,998,528</b>
<b>Recap of WIC Expenditures</b>				
WIC Administration	970,896	1,232,950	1,232,950	1,264,243
WIC Nutritional Education	276,246	430,116	430,116	426,233
WIC Lactation	178,262	103,753	103,753	156,154
WIC Peer Counseling	117,168	126,361	126,361	151,898
<b>Total WIC Expenditures</b>	<b>1,542,572</b>	<b>1,893,180</b>	<b>1,893,180</b>	<b>1,998,528</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

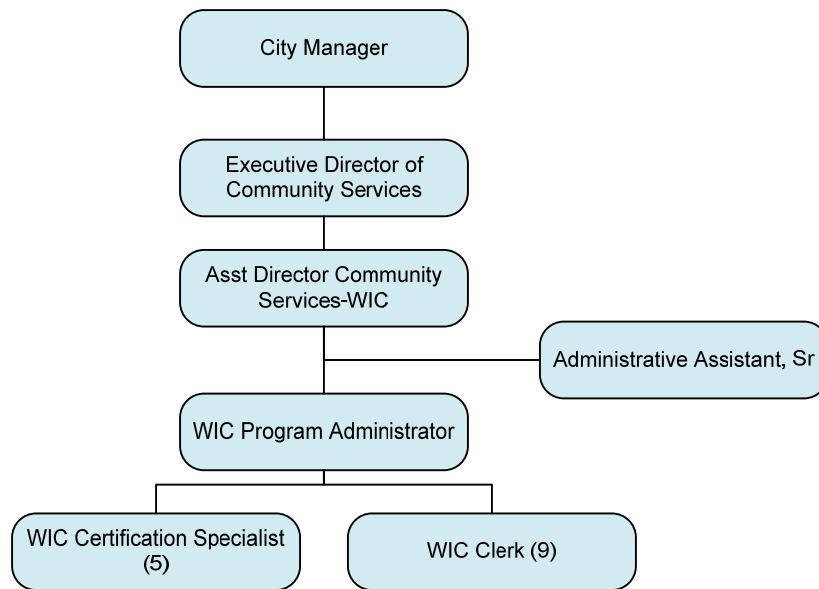
### WOMEN, INFANTS AND CHILDREN PROGRAM FUND



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Operating Transfers	Total
Administration	803,002	204,362	101,165	155,713	0	1,264,242
Nutritional Education	332,214	20,215	10,400	63,404	0	426,233
Lactation	111,259	14,297	4,400	26,198	0	156,154
Peer Counselor	111,259	17,084	2,800	20,755	0	151,898
Total	1,357,734	255,958	118,765	266,070	0	1,998,527

## WIC Program – Administration

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### Mission Statement

The WIC Program will continue to provide counseling, clinical assessments, supplemental foods and immunizations to all eligible Pregnant Women, Nursing Mothers, Infants and Children up to five years of age who reside in the counties of Hays, Caldwell, Bastrop, Comal and Guadalupe.

### Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	525,957	753,962	753,962	803,002
Contracted Services	207,224	220,340	220,340	204,362
Materials and Supplies	128,230	108,751	108,751	101,165
Other Charges	109,485	149,897	149,897	155,713
Operating Transfers	0	0	0	0
Capital Outlay	0	0	0	0
<b>Total</b>	<b>970,896</b>	<b>1,232,950</b>	<b>1,232,950</b>	<b>1,264,242</b>

## Goals and Objectives

Our goal is best defined by our mission statement: To give all eligible families the best start for a life time of well-being by providing nutrition education and breastfeeding support during the critical stages of development.

- To enroll 11,036 participants per month (75% of the estimated potentially eligible population).
- To provide WIC services and food benefits to 85.5% of enrolled participants per month.
- To provide nutrition education to 95% of families that receive food benefits each month.
- To ensure that 20% of pregnant women enrolled are enrolled during their first trimester of pregnancy.
- To make health care referrals to 98% participants who indicate they have no source of health care.

## What We Accomplished in 2012-13

- Enrolled an average of 9,944 participants per month (68% of the estimated potentially eligible population).
- Provided WIC services and food benefits to an average of 8,865 participants (89.2%) per month.
- Provided nutrition education to 100% of families that received food benefits each month.
- Enrolled 33% of our pregnant participants during their first trimester.
- Made health care referrals to 100% of participants who indicated they had no source of health care.

## What We Plan to Accomplish in 2013-14

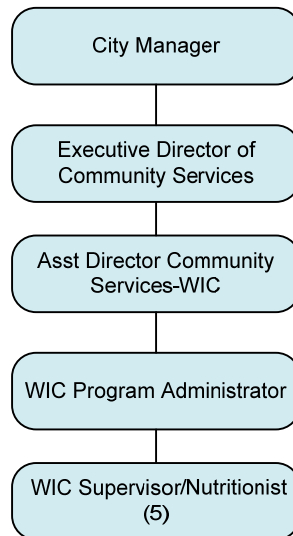
- To enroll 74% (or 10,879) of the “potential eligible” population per month.
- To provide WIC services and food benefits to 82% of enrolled participants per month.
- To provide nutrition education to over 99% of families that receive food benefits each month.
- To ensure that over 40% of pregnant women enrolled are enrolled during their first trimester of pregnancy.
- To make health care referrals to over 99% of participants who indicate they have no source of health care.

## Performance Measures

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Participants Enrolled per Month	#	9,944	10,879	11,600
Percent of Families receiving Nutrition Education per month	%	100%	100%	95%
Percent of Women Certified in their 1 <sup>st</sup> Trimester	%	30.7%	40%	20%
Percent of enrolled participants receiving WIC services and food vouchers each month	%	90.8%	82%	85.5%
Percent of Clients referred to Health Care	%	100%	100%	98%
Percent of Potential Eligibles enrolled per month	%	68%	74%	91%

## WIC Program – Nutritional Education

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### Mission Statement

The WIC Program positions provide services for all four functions, Administration, Nutritional Education, Lactation and Peer Counseling. Time spent for each function is recorded through the payroll process and allocated to each functional budget expense accordingly.

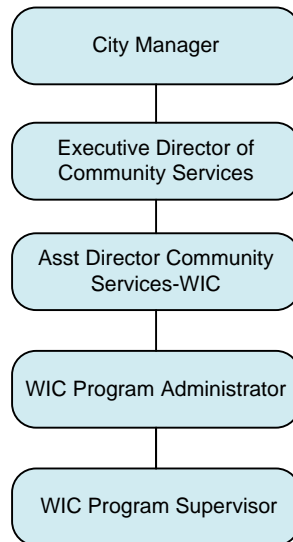
### Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	219,828	331,978	331,978	332,214
Contracted Services	22,277	28,369	28,369	20,215
Materials and Supplies	1,790	6,400	6,400	10,400
Other Charges	32,352	63,369	63,369	63,404
Operating Transfers	0	0	0	0
Total	276,247	430,116	430,116	426,233



## WIC Program – Lactation

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### Mission Statement

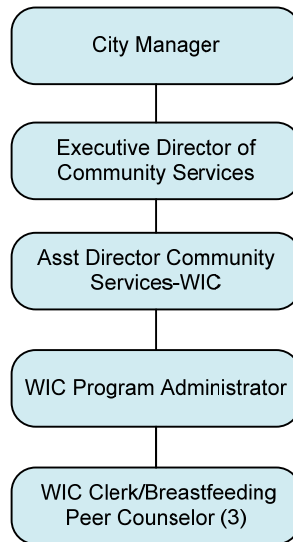
The WIC Program positions provide services for all four functions, Administration, Nutritional Education, Lactation and Peer Counseling. Time spent for each function is recorded through the payroll process and allocated to each functional budget expense accordingly.

### Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	143,530	58,634	58,634	111,259
Contracted Services	9,273	15,317	15,317	14,297
Materials and Supplies	4,207	6,400	6,400	4,400
Other Charges	21,253	23,402	23,402	26,198
Operating Transfers	0	0	0	0
Total	178,263	103,753	103,753	156,154

## WIC Program – Peer Counselor

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### Mission Statement

The WIC Program positions provide services for all four functions, Administration, Nutritional Education, Lactation and Peer Counseling. Time spent for each function is recorded through the payroll process and allocated to each functional budget expense accordingly.

### Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	101,269	103,574	103,574	111,259
Contracted Services	1,534	2,084	2,084	17,084
Materials and Supplies	176	800	800	2,800
Other Charges	14,189	19,903	19,903	20,755
Operating Transfers	0	0	0	0
Total	117,168	126,361	126,361	151,898

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

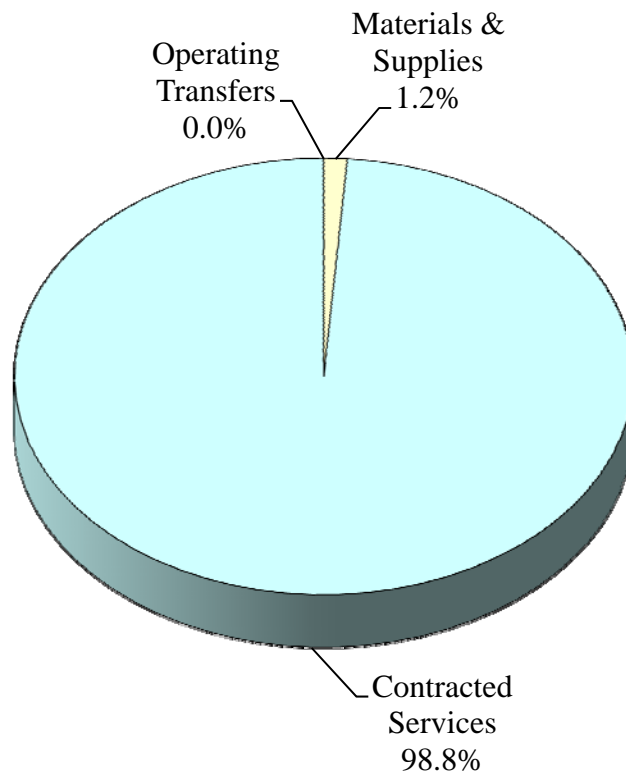
### CEMETERY OPERATIONS FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>10,054</b>	<b>20,257</b>	<b>20,257</b>	<b>5,194</b>
<b>Operating Revenues</b>				
Burial Permits	600	800	300	800
Monument Permits	150	500	-	500
Other Revenue	-	300	300	300
Interest Income	-	-	-	-
Sale of Cemetery Lots	79,805	67,000	67,000	70,000
Sale of Memorial Plaques	-	-	-	-
<b>Total Operating Revenues</b>	<b>80,555</b>	<b>68,600</b>	<b>67,600</b>	<b>71,600</b>
<b>One-Time Operating Revenues</b>				
Operating Transfer - General Fund	54,674	87,635	77,764	86,061
Operating Transfer - Cemetery Perpetual Care Fund	-	-	-	-
<b>Total One-Time Operating Revenues</b>	<b>54,674</b>	<b>87,635</b>	<b>77,764</b>	<b>86,061</b>
<b>Total Funds Available</b>	<b>145,283</b>	<b>176,492</b>	<b>165,621</b>	<b>162,855</b>
<b>Operating Expenditures</b>				
Contracted Services	122,989	158,387	158,387	160,855
Materials and Supplies	2,037	2,040	2,040	2,000
Reimbursement to Other Funds	-	5,194	-	-
<b>Total Operating Expenditures</b>	<b>125,026</b>	<b>165,621</b>	<b>160,427</b>	<b>162,855</b>
<b>One-Time Operating Expenditures</b>				
One-Time Operating Transfers	-	-	-	-
<b>Total One-Time Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>20,257</b>	<b>10,871</b>	<b>5,194</b>	<b>0</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>16.20%</b>	<b>6.56%</b>	<b>3.24%</b>	<b>0.00%</b>

# CITY OF SAN MARCOS

2013-14 Annual Budget

## CEMETERY OPERATIONS FUND



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Operating Transfers	Total
Administration	0	160,855	2,000	0	0	162,855

# Cemetery Operations

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## Department Organization

There are no specific positions budgeted within the Cemetery Operations Fund. This fund is used to account for maintenance expenses required to keep the City Cemetery in good condition. The actual maintenance is provided by an area contractor.

## Mission Statement

The cemetery division is responsible for the maintenance and development of the cemetery. The requested budget will provide resources for the maintenance and general improvements that are needed to maintain the cemetery in an attractive and accessible condition.

## Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	0	0	0	0
Contracted Services	122,989	158,387	158,387	160,855
Materials and Supplies	2,037	2,040	2,040	2,000
Other Charges	0	0	0	0
Operating Transfers	0	5,194	0	0
One-Time Operating	0	0	0	0
Total	125,026	165,621	160,427	162,855

## Goals and Objectives

- To manage in the cemetery in the highest and most efficient manner possible
- To ensure that the construction and maintenance of grounds and facilities enhance community pride and the visual quality of the cemetery.
- To ensure that the citizens of San Marcos interest are fully represented in the development and care of the cemetery.
- To maintain adequate funds to manage the cemetery in an efficient manner.
- To continue partnership with Friends of the cemetery in raising funds for beautification projects.

## What We Accomplished in 2012-13

- Overlaid 4250 square feet of asphalt on various streets within the cemetery.
- Updated city web site with a user friendly map that will allow citizens to search for people interred in the Cemetery.
- Completed annual fall and spring clean up.
- Installed new water line loop to control irrigation system within the cemetery.
- Consolidated survey maps to one master map.
- Landscaped plants at the entrance of the cemetery.
- Completed renovation of cemetery restroom facility.

## What We Plan to Accomplish in 2013-14

- To continue to maintain and manage the cemetery in the highest and most efficient manner possible.
- To survey and open 100 additional lots in the Wood Lawn section of the cemetery.

- To continue to pursue options on expanding the cemetery.
- To continue annually update the Cemetery Master Plan and rules and regulations.
- To continue to partner with the Friends of the cemetery to promote and beautify the cemetery.

## Performance Measures

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Grounds Maintenance	Acres	40	40	40
Lots Sold	# of lots	59	60	80
Burials	# of burials	70	88	80
Lots Surveyed For Public Sale	Surveyed	100	100	100
Cemetery Clean Ups	#	2	2	2

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### TAX INCREMENT REINVESTMENT ZONE #2

#### BLANCO VISTA DEVELOPMENT

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>56</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Revenues</b>				
Interest Income				
TIRZ Revenue City	98,899	125,989	128,222	198,187
TIRZ Revenue County	45,476	57,891	58,475	92,435
<b>Total Operating Revenues</b>	<b>144,375</b>	<b>183,880</b>	<b>186,697</b>	<b>290,622</b>
<b>Total Funds Available</b>	<b>144,431</b>	<b>183,880</b>	<b>186,697</b>	<b>290,622</b>
<b>Operating Expenditures</b>				
Other Charges	144,431	183,880	186,697	290,622
<b>Total Operating Expenditures</b>	<b>144,431</b>	<b>183,880</b>	<b>186,697</b>	<b>290,622</b>
<b>Ending Unreserved Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### TAX INCREMENT REINVESTMENT ZONE #3 CONFERENCE CENTER

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>(108,382)</b>	-	-	-
<b>Operating Revenues</b>				
Interest Income	-	-	-	-
TIRZ Revenue City	114,332	125,245	114,331	129,881
TIRZ Revenue County	91,668	100,418	91,690	98,603
<b>Total Operating Revenues</b>	<b>206,000</b>	<b>225,663</b>	<b>206,021</b>	<b>228,484</b>
<b>Total Funds Available</b>	<b>97,618</b>	<b>225,663</b>	<b>206,021</b>	<b>228,484</b>
<b>Operating Expenditures</b>				
Operating Transfers To Debt Service Fund	97,618	225,663	206,021	228,484
<b>Total Operating Expenditures</b>	<b>97,618</b>	<b>225,663</b>	<b>206,021</b>	<b>228,484</b>
<b>Ending Unreserved Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### TAX INCREMENT REINVESTMENT ZONE #5 DOWNTOWN

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	-	-	-	<b>27,953</b>
<b>Operating Revenues</b>				
Interest Income	-	-	-	-
TIRZ Revenue-City	-	-	15,519	18,278
TIRZ Revenue-County	-	-	12,434	14,645
<b>Total Operating Revenues</b>	-	-	<b>27,953</b>	<b>32,923</b>
<b>Total Funds Available</b>	-	-	<b>27,953</b>	<b>60,876</b>
<b>Operating Expenditures</b>				
Expenses	-	-	-	60,876
<b>Total Operating Expenditures</b>	-	-	-	<b>60,876</b>
<b>Ending Unreserved Fund Balance</b>	-	-	<b>27,953</b>	-
<b>Fund Balance as a Percentage of Total Expenditures</b>	0.00%	0.00%	100.00%	0.00%

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PUBLIC EDUCATION GOVERNMENTAL FUND (PEG)

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>152,633</b>	<b>242,961</b>	<b>242,961</b>	<b>332,961</b>
<b>Operating Revenues</b>				
Public Education Governmental Fee	90,328		90,000	90,000
<b>Total Operating Revenues</b>	<b>90,328</b>	<b>-</b>	<b>90,000</b>	<b>90,000</b>
<b>Total Funds Available</b>	<b>242,961</b>	<b>242,961</b>	<b>332,961</b>	<b>422,961</b>
<b>Capital Outlay</b>				
Equipment		-	-	250,000
<b>Total One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
<b>Ending Unreserved Fund Balance</b>	<b>242,961</b>	<b>242,961</b>	<b>332,961</b>	<b>172,961</b>



# Capital Improvement Fund

Annual Budget ★ Fiscal Year 2013–2014

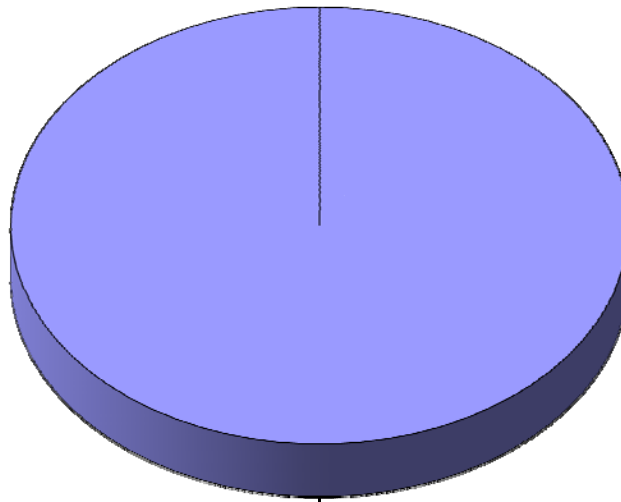


★ Hays County Courthouse ★

# CITY OF SAN MARCOS

2013-14 Annual Budget

## CAPITAL IMPROVEMENTS FUND



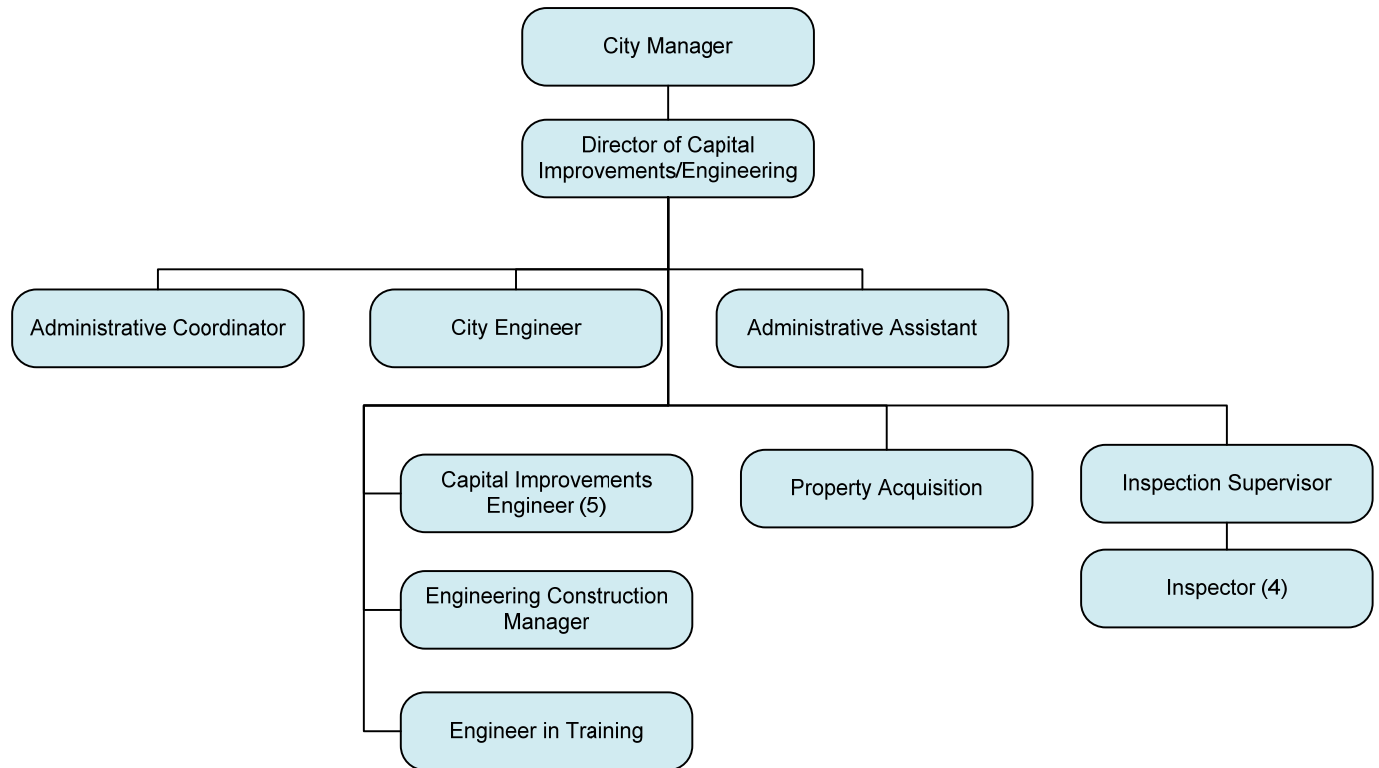
Personnel  
Services  
100.0%

Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Capital Outlay	Total
General Capital Projects	285,100	0	0	0	0	285,100
W/WW Capital Projects	741,261	0	0	0	0	741,261
Drainage Capital Projects	114,040	0	0	0	0	114,040
Total	1,140,401	0	0	0	0	1,140,401



## Capital Improvement Funds

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### Mission Statement

To provide comprehensive engineering and inspection services to the citizens of San Marcos and other City departments in order to manage the City's infrastructure, protect the environment and insure public health and safety.

### Expenditures by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	806,634	1,221,034	1,221,034	1,140,401
Contracted Services	80,691	172,699	172,699	0
Materials and Supplies	22,886	46,082	46,082	0
Other Charges	21,790	60,183	60,183	0
Capital Outlay	540,603	874,799	874,799	0
<b>Total</b>	<b>1,472,604</b>	<b>2,374,797</b>	<b>2,374,797</b>	<b>1,140,401</b>

## Goals and Objectives

- Optimize the performance of our people, process and systems.
- Design and implement a fast-tracked project delivery system.
- Provide an innovative CIP program management delivery system.
- Customize the program management approach and enable the City to maximize economics of scale.
- Realize reduced program cost and build capacity with fewer resources.
- Lower construction costs.

## What We Accomplished in 2012-13

- Reorganized and realigned the process to have a single department responsible for project delivery.
- Provided a city wide approach for strategic planning, management, and implementation of major public improvement projects.
- Compressed construction schedules.
- Developed and implement strategies to remove barriers.
- Provided a centralized focused structure for procuring professional and construction services.

## What We Plan to Accomplish in 2013-14

- Reduce the time to construction by 30%.
- Provide a document control system that will track each project.
- Provide a master project schedule that will be updated weekly for each project.
- Maintain a high level of quality.
- Ensure prompt payment to vendors.
- Reduce the time frames for bid notice to start by 30%.

## Performance Measures

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Increase the number of projects to construction	Each	5	12	31
Install Spitfire document control system	%	50%	50%	100%
Install progress delivery schedule system	Projects	50%	50%	100%
Develop a business process flow chart for all projects	Each	90%	90%	100%
Develop a business process flow chart for CIP Planning review	Each	50%	50%	100%
Develop standards & guidelines for each project	Each	50%	50%	100%
Install processes, practice and tools to improve project delivery	Each	50%	50%	100%
Prequalify master service agreements for ROW	Each	75%	70%	100%
Reduce CIP backlog	Projects	50%	50%	100%
Standardize CIP construction notes	Each	50%	50%	100%

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL CAPITAL PROJECTS FUND SUMMARY

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>674,490</b>	<b>438,708</b>	<b>438,708</b>	<b>(68,596)</b>
<b>Operating Revenues</b>				
Bond Proceeds		387,500		306,750
Interest Income	262,497	150,000	100,000	100,000
<b>Total Operating Revenues</b>	<b>262,497</b>	<b>537,500</b>	<b>100,000</b>	<b>406,750</b>
<b>Total Funds Available</b>	<b>936,987</b>	<b>976,208</b>	<b>538,708</b>	<b>338,154</b>
<b>Operating Expenditures</b>				
Personnel Services	275,243	304,334	304,334	285,100
Contract Services	37,488	43,175	43,175	-
Materials and Supplies	9,891	11,521	11,521	-
Other Charges	8,885	15,046	15,046	-
<b>Total Operating</b>	<b>331,507</b>	<b>374,076</b>	<b>374,076</b>	<b>285,100</b>
<b>One-Time Expenditures</b>				
Self Financed Building Improvements	90,977	109,023	109,023	-
Self Financed Parks Improvements	75,796	124,204	124,204	-
Capital Outlay	-	-	-	-
<b>Total One-Time Expenditures</b>	<b>166,773</b>	<b>233,227</b>	<b>233,227</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>438,708</b>	<b>368,904</b>	<b>(68,596)</b>	<b>53,054</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>132.34%</b>	<b>98.62%</b>	<b>-18.34%</b>	<b>18.61%</b>



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### WATER/WASTEWATER CAPITAL PROJECTS FUND SUMMARY

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>1,657,614</b>	<b>1,355,748</b>	<b>1,355,748</b>	<b>1,437,324</b>
<b>Operating Revenues</b>				
Bond Proceeds	-	1,007,500	1,007,500	797,550
Interest Income	106,336	50,000	50,000	50,000
<b>Total Operating Revenues</b>	<b>106,336</b>	<b>1,057,500</b>	<b>1,057,500</b>	<b>847,550</b>
<b>Total Funds Available</b>	<b>1,763,950</b>	<b>2,413,248</b>	<b>2,413,248</b>	<b>2,284,874</b>
<b>Operating Expenditures</b>				
Personnel Services	362,079	793,673	793,673	741,261
Contract Services	28,239	113,179	113,179	-
Materials and Supplies	8,957	29,953	29,953	-
Other Charges	8,928	39,119	39,119	-
<b>Total Operating</b>	<b>408,202</b>	<b>975,924</b>	<b>975,924</b>	<b>741,261</b>
<b>One-Time Expenditures</b>				
Capital Outlay	-	-	-	-
<b>Total One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,355,748</b>	<b>1,437,324</b>	<b>1,437,324</b>	<b>1,543,613</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>332.13%</b>	<b>147.28%</b>	<b>147.28%</b>	<b>208.24%</b>

# CITY OF SAN MARCOS

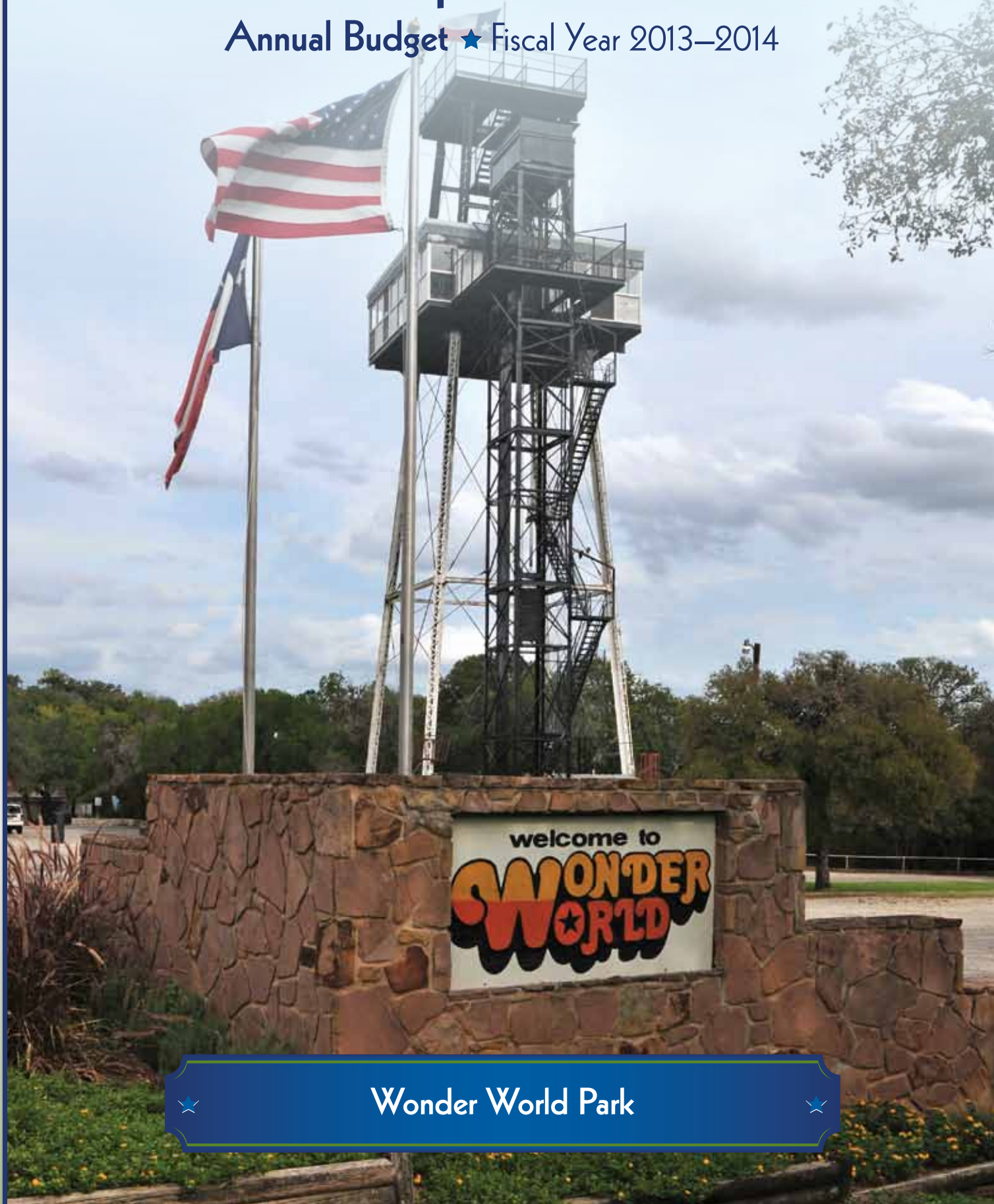
## 2013-14 ANNUAL BUDGET

### DRAINAGE CAPITAL PROJECTS FUND SUMMARY

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>777,938</b>	<b>624,473</b>	<b>624,473</b>	<b>679,475</b>
<b>Operating Revenues</b>				
Bond Proceeds	-	155,000	155,000	122,700
Interest Income	38,827	50,000	50,000	50,000
<b>Total Operating Revenues</b>	<b>38,827</b>	<b>205,000</b>	<b>205,000</b>	<b>172,700</b>
<b>Total Funds Available</b>	<b>816,765</b>	<b>829,473</b>	<b>829,473</b>	<b>852,175</b>
<b>Operating Expenditures</b>				
Personnel Services	169,312	123,027	123,027	114,040
Contract Services	14,964	16,345	16,345	-
Materials and Supplies	4,038	4,608	4,608	-
Other Charges	3,978	6,018	6,018	-
<b>Total Operating</b>	<b>192,292</b>	<b>149,998</b>	<b>149,998</b>	<b>114,040</b>
<b>One-Time Expenditures</b>				
Capital Outlay	-	-	-	-
<b>Total One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>624,473</b>	<b>679,475</b>	<b>679,475</b>	<b>738,135</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>324.75%</b>	<b>452.99%</b>	<b>452.99%</b>	<b>647.26%</b>

# Enterprise Funds

Annual Budget ★ Fiscal Year 2013–2014



★ Wonder World Park ★

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### WATER / WASTEWATER UTILITY FUND FINANCIAL FORECAST

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<b>Operating Revenues</b>					
Interest Income	79,000	79,000	79,000	79,000	79,000
Water Service Revenue	14,312,400	14,948,307	16,007,057	16,875,596	17,832,842
Wastewater Service Revenue	13,133,040	13,532,583	13,735,357	13,941,387	14,216,475
Charges from Other Services	1,771,095	2,036,805	1,888,091	1,846,913	1,862,882
Other Revenue	1,129,736	1,130,465	1,130,948	1,136,136	1,128,359
<b>Total Operating Revenues</b>	<b>30,425,271</b>	<b>31,727,160</b>	<b>32,840,453</b>	<b>33,879,032</b>	<b>35,119,558</b>
<b>Operating Expenses</b>					
Personnel Services	2,979,507	3,182,544	3,309,846	3,442,240	3,579,930
Contracted Services	8,382,952	8,507,364	8,813,777	9,123,105	9,445,986
Materials and Supplies	1,147,457	1,200,880	1,236,906	1,274,014	1,312,234
Other Charges	796,302	867,864	893,900	920,717	948,338
Franchise Fee	1,921,181	1,993,662	2,081,969	2,157,189	2,243,452
Reimbursement to Other Funds	3,209,525	3,245,110	3,022,639	3,048,516	3,074,651
Debt Service	9,775,199	9,921,599	12,210,187	13,182,415	15,037,830
<b>Total Operating Expenses</b>	<b>28,212,123</b>	<b>28,919,024</b>	<b>31,569,225</b>	<b>33,148,195</b>	<b>35,642,421</b>
<b>Operating Income / (Loss)</b>	<b>2,213,148</b>	<b>2,808,136</b>	<b>1,271,228</b>	<b>730,836</b>	<b>(522,863)</b>
<b>One-Time Revenues</b>					
Edwards Aquifer Authority Reimbursement	-	-	-	-	-
SWTP Reservation Charge	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>One-Time Expenses</b>					
Capital Outlay	569,000	250,000	460,000	460,000	460,000
System Improvements	-	-	-	-	-
Rate Stabilization	59,882	-	-	-	-
One-Time Operating Transfers	53,114	57,797	-	-	-
Transfer to Capital Reserves	1,440,118	2,500,000	-	-	-
<b>Net Change in Fund Balance</b>	<b>91,034</b>	<b>339</b>	<b>811,228</b>	<b>270,836</b>	<b>(982,863)</b>
<b>Beginning Unreserved Fund Balance</b>	<b>9,205,166</b>	<b>9,296,200</b>	<b>9,296,539</b>	<b>10,107,767</b>	<b>10,378,604</b>
<b>Ending Unreserved Fund Balance</b>	<b>9,296,200</b>	<b>9,296,539</b>	<b>10,107,767</b>	<b>10,378,604</b>	<b>9,395,740</b>
<b>Percentage of Operating Expenses</b>	<b>33.0%</b>	<b>32.1%</b>	<b>32.0%</b>	<b>31.3%</b>	<b>26.4%</b>
<b>Days of Operation</b>	<b>120</b>	<b>117</b>	<b>117</b>	<b>114</b>	<b>96</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### WATER / WASTEWATER UTILITY FUND SUMMARY

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>15,684,610</b>	<b>7,177,156</b>	<b>7,177,156</b>	<b>7,268,190</b>
<b>Operating Revenues</b>				
Interest Income	76,547	79,000	79,000	79,000
Water Service Revenue	13,378,574	14,312,400	14,312,400	14,948,307
Wastewater Service Revenue	12,648,683	13,133,040	13,133,040	13,532,583
Pretreatment Program	371,918	372,952	372,952	376,681
Connections-Water	68,854	62,779	62,779	63,407
Connections-Sewer	16,216	14,450	14,450	14,594
Effluent Revenue	233,120	229,085	229,085	231,376
Wholesale Water Sales	573,755	750,526	750,526	1,006,031
Penalties	358,096	341,303	341,303	344,716
Sales of Materials	3,660	1,200	1,200	1,200
Other Revenue	390,920	16,800	16,800	16,800
NSF Service Charges	2,500	7,410	7,410	7,410
Service Charges	84,846	75,750	75,750	76,508
Landscaping	700	-	-	-
Debt Service Reimbursement (Series 2006 and 2006A)	1,054,461	858,084	858,084	858,234
Build America Bond Subsidy	148,714	170,492	170,492	170,313
<b>Total Operating Revenues</b>	<b>29,411,564</b>	<b>30,425,271</b>	<b>30,425,271</b>	<b>31,727,160</b>
<b>Total Funds Available</b>	<b>45,096,174</b>	<b>37,602,427</b>	<b>37,602,427</b>	<b>38,995,349</b>
<b>Operating Expenses</b>				
Personnel Services	2,987,917	2,979,507	2,979,507	3,182,544
Contracted Services	7,389,959	8,397,952	8,382,952	8,507,364
Materials and Supplies	1,089,019	1,147,457	1,147,457	1,200,880
Other Charges	5,772,509	5,927,008	5,927,008	6,106,636
Debt Service	9,995,979	9,934,730	9,775,199	9,921,599
<b>Total Operating Expenses</b>	<b>27,235,383</b>	<b>28,386,654</b>	<b>28,212,123</b>	<b>28,919,024</b>
<b>One-Time Expenses</b>				
One-Time Operating Transfers	363,363	53,114	53,114	57,797
Capital Outlay	333,262	569,000	569,000	250,000
Transfer to Capital Reserves	7,959,000	1,440,118	1,440,118	2,500,000
Rate Stabilization		59,882	59,882	-
<b>Total One-Time Expenses</b>	<b>8,655,625</b>	<b>2,122,114</b>	<b>2,122,114</b>	<b>2,807,797</b>
<b>Ending Fund Balance</b>	<b>9,205,166</b>	<b>7,093,659</b>	<b>7,268,190</b>	<b>7,268,529</b>
<b>Fund Balance Reserve-Rate Stabilization</b>	<b>2,028,010</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>7,177,156</b>	<b>7,093,659</b>	<b>7,268,190</b>	<b>7,268,529</b>
<b>Fund Balance as a Percentage of Total Expenses</b>	<b>26.35%</b>	<b>24.99%</b>	<b>25.76%</b>	<b>25.13%</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### WATER / WASTEWATER UTILITY FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Wastewater Collection</b>				
Personnel Services	770,787	787,584	787,584	820,477
Contracted Services	30,492	107,598	107,598	108,598
Materials and Supplies	436,802	409,459	409,459	408,718
Other Charges	18,351	20,714	20,714	21,694
Capital Outlay	128,907	-	-	55,000
<b>Total</b>	<b>1,385,340</b>	<b>1,325,355</b>	<b>1,325,355</b>	<b>1,414,487</b>
<b>Water Quality Services</b>				
Personnel Services	303,828	307,377	307,377	366,785
Contracted Services	107,518	171,031	171,031	172,483
Materials and Supplies	36,531	49,306	49,306	49,995
Other Charges	3,828	7,569	7,569	9,641
Capital Outlay	-	-	-	-
<b>Total</b>	<b>451,705</b>	<b>535,283</b>	<b>535,283</b>	<b>598,904</b>
<b>Water Distribution Maintenance</b>				
Personnel Services	1,434,423	1,438,877	1,438,877	1,513,715
Contracted Services	143,063	187,282	187,282	169,312
Materials and Supplies	577,832	626,362	626,362	679,837
Other Charges	29,622	52,710	52,710	58,380
Capital Outlay	-	59,000	59,000	80,000
<b>Total</b>	<b>2,184,939</b>	<b>2,364,231</b>	<b>2,364,231</b>	<b>2,501,244</b>
<b>Water Conservation</b>				
Personnel Services	37,540	63,255	63,255	65,161
Contracted Services	19,505	122,528	122,528	122,566
Materials and Supplies	19,897	21,000	21,000	21,000
Other Charges	669	2,003	2,003	2,003
Capital Outlay	-	-	-	-
<b>Total</b>	<b>77,610</b>	<b>208,786</b>	<b>208,786</b>	<b>210,730</b>

# CITY OF SAN MARCOS

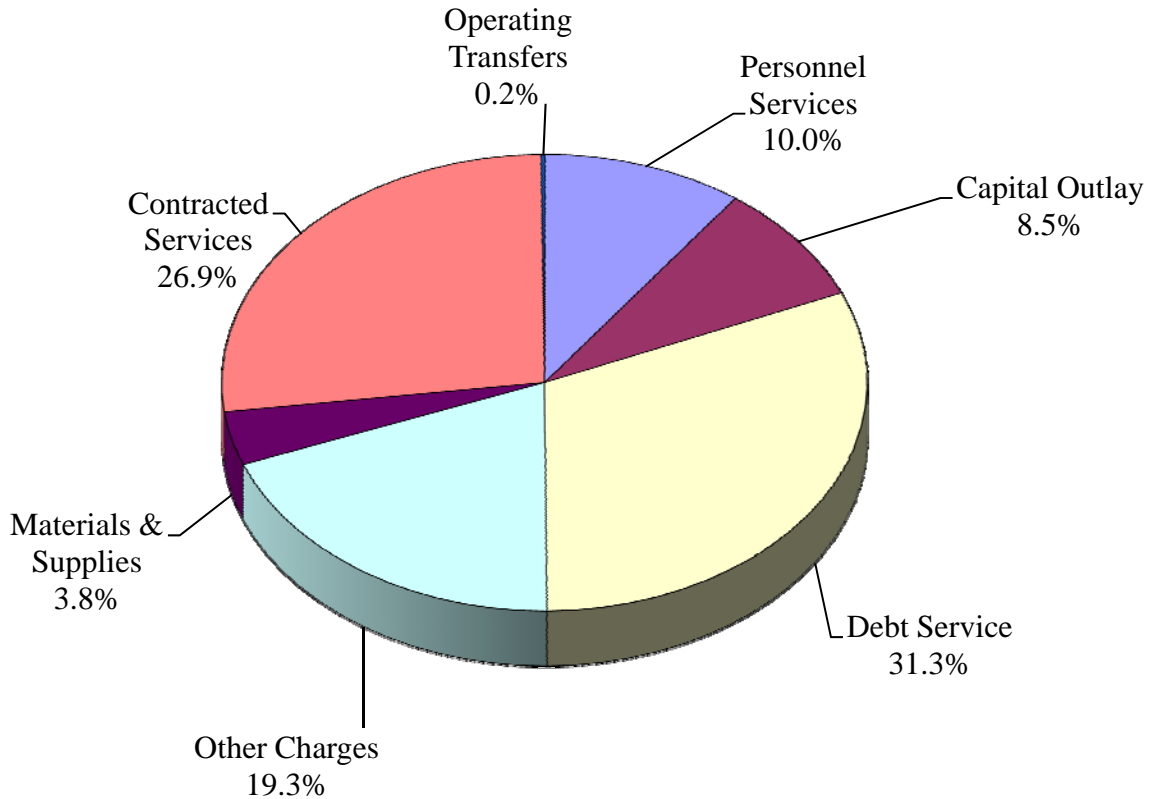
## 2013-14 ANNUAL BUDGET WATER / WASTEWATER UTILITY FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Water/Wastewater Administration</b>				
Personnel Services	358,972	305,829	305,829	329,747
Contracted Services	71,121	76,428	76,428	152,228
Materials and Supplies	16,088	30,330	30,330	30,330
Other Charges	10,702	15,030	15,030	17,425
Capital Outlay	-	-	-	65,000
Total	456,883	427,617	427,617	594,730
<b>Special Services</b>				
Personnel Services	82,369	76,585	76,585	86,659
Contracted Services	7,018,260	7,733,085	7,718,085	7,782,177
Materials and Supplies	1,868	11,000	11,000	11,000
Other Charges	5,709,338	5,828,982	5,828,982	5,997,493
Operating / Administrative Transfers	363,363	53,114	53,114	57,797
Capital Outlay	204,355	510,000	510,000	50,000
Transfer to Capital Reserves	7,959,000	1,440,118	1,440,118	2,500,000
Rate Stabilization Fund	2,028,010	59,882	59,882	-
Total	23,366,563	15,712,766	15,697,766	16,485,126
<b>Debt Service</b>				
Principal Payments	5,655,000	5,690,000	5,825,000	6,130,000
Interest Payments	4,336,835	4,228,480	3,930,199	3,771,599
Fiscal Agent Fees	4,145	16,250	20,000	20,000
New Debt Issued	-	-	-	-
Total	9,995,979	9,934,730	9,775,199	9,921,599
<b>Total Water/Wastewater Utility Fund Expenses</b>	<b>37,919,018</b>	<b>30,508,768</b>	<b>30,334,237</b>	<b>31,726,821</b>
<b>Summary of Expenses by Department</b>				
Wastewater Collection	1,385,340	1,325,355	1,325,355	1,414,487
Water Quality Services	451,705	535,283	535,283	598,904
Water Distribution Maintenance	2,184,939	2,364,231	2,364,231	2,501,244
Water Conservation	77,610	208,786	208,786	210,730
Water/ Wastewater Administration	456,883	427,617	427,617	594,730
Special Services	23,366,563	15,712,766	15,697,766	16,485,126
Debt Service	9,995,979	9,934,730	9,775,199	9,921,599
<b>Total Water/Wastewater Utility Fund Expenses</b>	<b>37,919,018</b>	<b>30,508,768</b>	<b>30,334,237</b>	<b>31,726,821</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### WATER / WASTEWATER UTILITY FUND

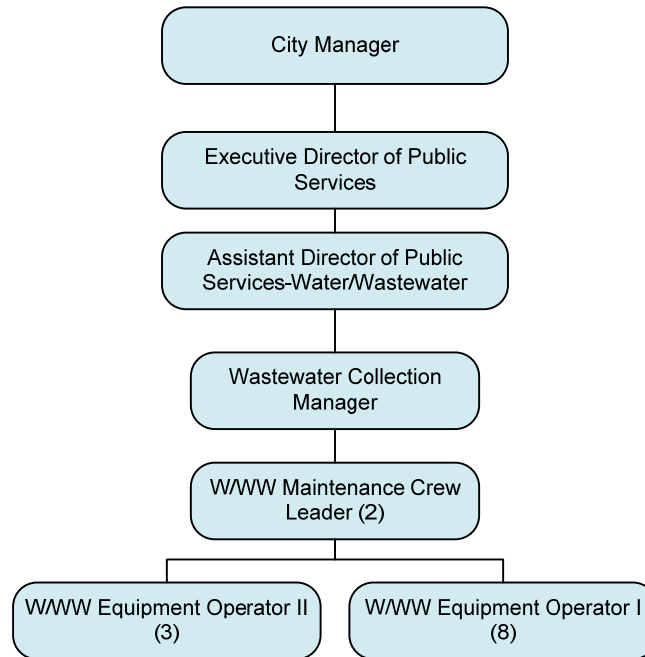


Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Operating Transfers	Capital Outlay	Debt Service	Total
Wastewater Collection	820,477	108,598	408,718	21,694	0	55,000	0	1,414,487
Water Quality Services	366,785	172,483	49,995	9,641		0		598,904
Water Distribution & Maintenance	1,513,715	169,312	679,837	58,380	0	80,000	0	2,501,244
Conservation	65,161	122,566	21,000	2,003		0		210,730
Administration	329,747	152,228	30,330	17,425	0	65,000	0	594,730
Special Services	86,659	7,787,762	11,000	5,991,908	57,797	2,550,000	9,921,599	26,406,725
Total	3,182,544	8,512,949	1,200,880	6,101,051	57,797	2,750,000	9,921,599	31,726,820



# Wastewater Collection

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## Mission Statement

Provide wastewater collection service for the citizens of the City of San Marcos and operate and maintain the collection system in a safe, efficient and healthy manner.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	770,787	787,584	787,584	820,477
Contracted Services	30,492	107,598	107,598	108,598
Materials and Supplies	436,802	409,459	409,459	408,718
Other Charges	18,351	20,714	20,714	21,694
Capital Outlay	128,907	0	0	55,000
<b>Total</b>	<b>1,385,339</b>	<b>1,325,355</b>	<b>1,325,355</b>	<b>1,414,487</b>

## Goals and Objectives

- Work to further the City Council's goal of expanding economic development, protecting the environment, and improving the image of San Marcos.
- Provide wastewater collections services to the citizens and businesses of San Marcos.
- Operate, maintain and correct failures in the wastewater collection system in a safe, efficient and healthy manner.

- Respond to all emergency and non-emergency calls 24 hours a day.
- Protect the health and safety of the community.
- Continue the video inspection of sewer mains and services throughout the city.
- Continue and improve grease and root control program.
- Increase efficiency of current preventative maintenance program.
- Increase monitoring of system by flow monitoring, smoke testing and testing for corrosive atmospheres.

### **What We Accomplished in 2012-13**

- Supported Wastewater Master Plan.
- Line Locator assigned to perform end of CIP/PCIP final inspection walk thru.
- Completed all scheduled bi-annual FOG control main line treatment.
- Reduced clogging issues in all lift stations through cleaning program and pumps replacement or retrofits.
- I/I smoke detection project in the downtown vicinity of the Grant Harris building.
- Repaired ex-filtration points identified during the downtown I/I smoke testing project.
- Identified and installed two additional, automated grease control sites to reduce manual maintenance required for continued uninterrupted sewer service.

### **What We Plan to Accomplish in 2013-14**

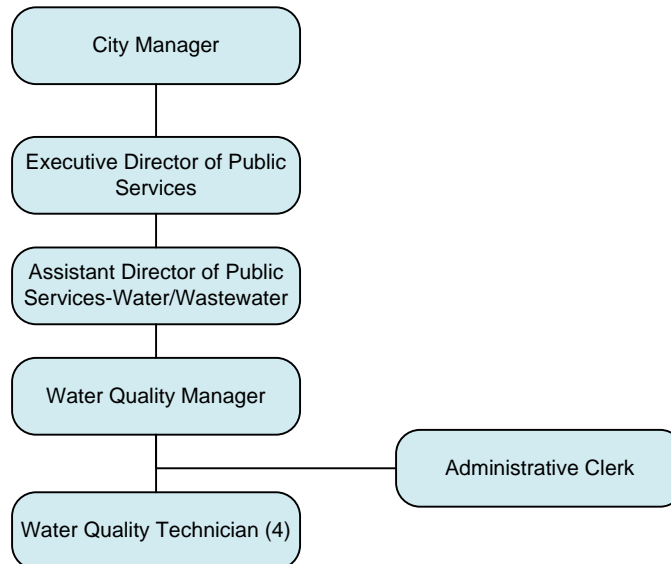
- Continue CCTV inspections.
- Continue GPS data acquisition of infrastructure assets.
- Continue mobile pc usage to increase efficiency and decrease response time.
- Continue infrastructure security via MH markers and key secured MH covers.
- Continue to address and correct issues identified during CCTV inspections.
- Comply with all applicable state, Federal and local mandates.
- Continue and increase flow monitoring.
- Continue to chemically treat for FOG (fats, oils and grease).
- Continue smoke testing to identify and correct I/I issues.

### **Performance Measures**

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Wastewater Taps Installed	Taps	10	20	15
Sewer Mains/Services Repaired	#	276	200	200
Installed City-wide Sewer Clean-outs	#	15	50	50
Manhole Maintenance	#	159	100	100
FOG Control Chemical-Feed Site Maint	Orders	157	150	150
Video Inspection of Collection System for SSOI Compliance	Linear Ft.	17,967	25,000	25,000
Collection System Cleaned & Maint for SSOI Compliance	Linear Ft.	93,689	120,000	120,000

# Water Quality Services

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## Mission Statement

The Water Quality Services division has the responsibility for administration and enforcement of Industrial Waste Discharge Regulations (Ordinance 1991-55) and implementation of Ordinance 1991-53 pertaining to Industrial User Permit Fees, Surcharge Fees, Commercial Waste Hauler Registration and Waste Receiving Fees.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	303,828	307,377	307,377	366,785
Contracted Services	107,518	171,031	171,031	172,483
Materials and Supplies	36,531	49,306	49,306	49,995
Other Charges	3,828	7,569	7,569	9,641
Capital Outlay	0	0	0	0
Total	451,705	535,283	535,283	598,904

## Goals and Objectives

- Work to further the City Council's goal of expanding economic development, protecting the San Marcos River, and improving customer service and relations with the public.
- To support the City of San Marcos' responsibility in enforcing the Clean Water Act and Safe Drinking Water Act.
- To monitor the drinking water and wastewater to ensure the safety of the city's drinking water supply and to protect the wastewater system, personnel, and effluent discharge to the environment as required by the EPA and TCEQ.

- To monitor the wastewater from 14 permitted users and approximately 310 commercial users by inspecting and sampling these industrial and commercial facilities to ensure compliance with regulations.

### **What We Accomplished in 2012-13**

- Collected approximately 900 wastewater samples from 14 permitted Industrial Users, approximately drinking water 1000 samples from the city's distribution system and wells, approximately 40 reclaim wastewater effluent samples, approximately 150 samples from the San Marcos River, and 3500 samples from commercial customers under our surcharge and FOG program.
- Evaluated over 5500 drinking water and wastewater analytical results.
- Conducted approximately 40 inspections of industrial and commercial users and educated approximately 30 commercial representatives on current issues.
- Issued 4 Notices of Violation in response to violations of Industrial User discharge permits.
- Completed GPS locates for water distribution system sample stations.
- Completed lead and copper sampling at 30 residential locations within the City.
- Completed the third year of FOG sampling under the FOG ordinance for our 310 commercial/surcharge customers.

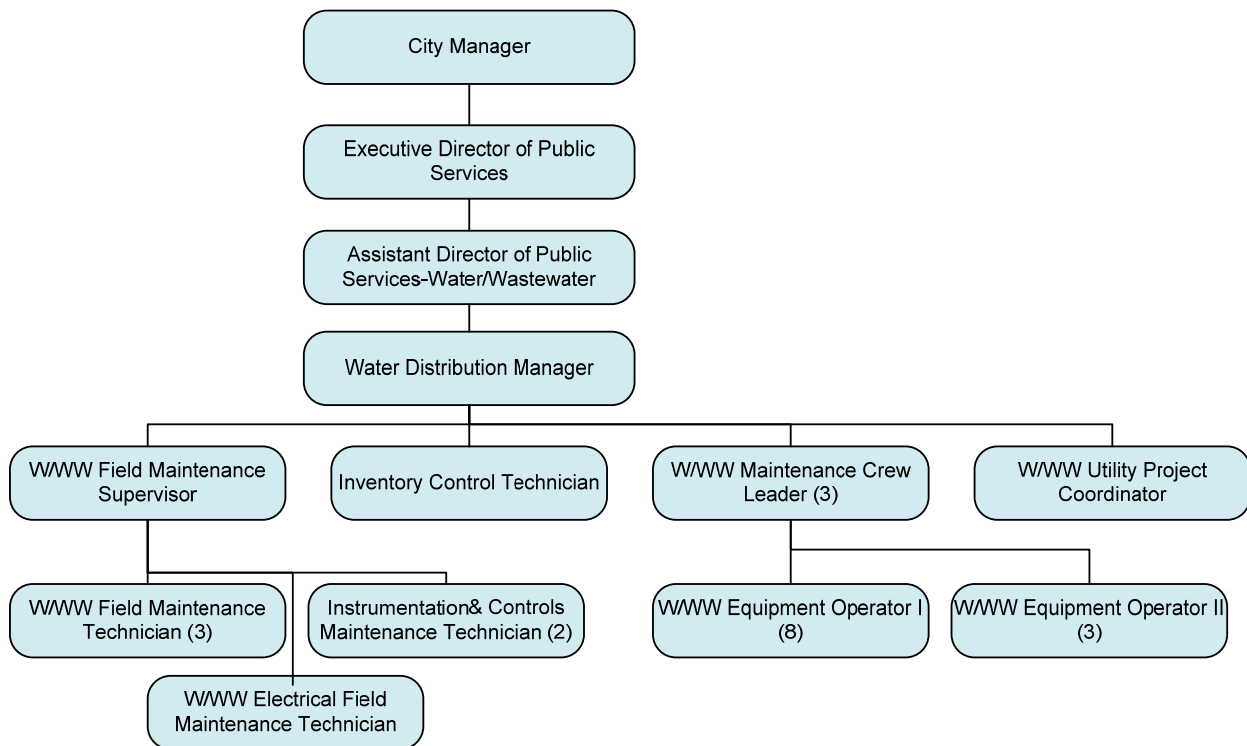
### **What We Plan to Accomplish in 2013-14**

- Continue to enforce the Clean Water Act by monitoring the Industrial Users for permit compliance and the commercial users under the surcharge program.
- Inspect Industrial Users and investigate undesirable changes in wastewater characteristics.
- Continue to educate our domestic users through daily communication.
- Continue to sample for drinking water quality in our wells, distribution system, reclaimed water, and the San Marcos River. Continue to respond to customers questions concerning drinking water quality.
- Continue FOG sampling under the FOG ordinance.
- Issue new industrial waste discharge permits based on streamlining regulations.
- Continue to collect GPS locations for the surcharge and industrial permit wastewater sample ports.

### **Performance Measures**

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Significant Industrial Users Inspections And Reports Prepared	Number	28	28	30
Water/Wastewater Samples Collected And Tested	Tests	5,500	5,000	5,700
Water/WW Sample Tests Perform By City Staff	Number	5,500	5,000	5,700
Significant Industrial Permit Actions(Issuances, Transfers, Renewals, Modifications)	Number	15	15	15
Significant Industrial User and Surcharge Facility Inspections/Reports	Number	350	350	375
Correspondence	Number	30	40	40
Working Meetings	Hours	150	200	200
Provide Educational Information – People Reached	Number	325	325	350
Purchase Orders, Check Requests, Receiving Reports	Number	120	150	150

# Water Distribution Maintenance



## Mission Statement

The Water Distribution Maintenance Division operates and maintains a water distribution system that provides the community and customers an ample supply of clean, potable water as mandated by state and federal agencies.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	1,434,423	1,438,877	1,438,877	1,513,715
Contracted Services	143,063	187,282	187,282	169,312
Materials and Supplies	577,832	626,362	626,362	679,837
Other Charges	29,622	52,710	52,710	58,380
Capital Outlay	0	59,000	59,000	80,000
<b>Total</b>	<b>2,184,940</b>	<b>2,364,231</b>	<b>2,364,231</b>	<b>2,501,244</b>

## Goals and Objectives

- Work to further the City Council's goal of expanding economic development, protecting the environment, and improving the image of San Marcos.
- To operate and maintain the water distribution system to provide the community and customers with an ample supply of safe drinking water as mandated by State and Federal agencies.
- Protect the health and safety of the community and environment.
- To respond to all emergency and non-emergency calls in a safe and efficient manner.

- To provide education and training to Water Distribution personnel to meet or exceed State requirements.
- To complete the installation and activation of AMI meters to better serve our customers.
- To maintain and monitor Smart Water Meters to insure functionality and accuracy.
- To continue to GPS our water system to insure accurate mapping.
- To continue to survey, monitor and maintain the distribution system to minimize water loss.
- To continue to repair and replace fire hydrants to ensure adequate fire protection.
- To repair and replace isolation water valves to minimize service interruptions during water main repairs.
- Work with the community in expanding economic development, protect the environment, and improve the image of San Marcos.

### **What We Accomplished in 2012-13**

- Installed over 200 new water services.
- Changed out over 400 water meters of ten years old or older to ensure accuracy.
- Repaired, replaced over 40 fire hydrants to ensure fire protection.
- Tested and repaired the top ten water users' water meter to prevent revenue loss.
- Surveyed 75 miles of water mains for leak detection to prevent unaccounted water loss.
- Completed over 2,000 work orders on maintenance and repairs on the distribution system.
- Made over 380 repairs on water mains and service lines.
- Responded to over 800 requests for line locates.
- GPS of over 5,000 points in the water distribution system.

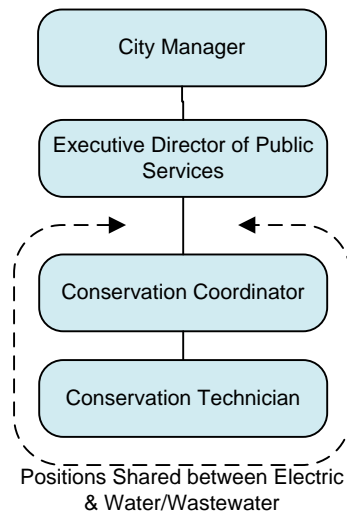
### **What We Plan to Accomplish in 2013-14**

- Complete communication of AMI water meters and nodes.
- Focus on the maintenance and service of all Smart Meters.
- Continue to GPS all water meters, valves and hydrants in the water distribution system.
- Continue to monitor and reduce unaccounted for water.
- Continue the leak detection survey of 75 linear miles of water lines.
- Prompt repair of all water leaks.
- Continue to upgrade and test water meters to insure accuracy.
- Explore new ideas and products that will realize savings in costs.
- Continue to train and educate coworkers to encourage confidence.
- Focus on repairs and maintenance of fire hydrants.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
New Residential & Commercial Water Accounts	#	269	250	300
Meter Change Out Program	#	861	500	400
Combined W/WW Line Locate Calls	#	640	600	600
Customer Inquiries Regarding Meter Maintenance Problems & Concerns	#	1,911	1,500	1,500
Water Main and Water Service Repairs	#	389	400	350
Fire Hydrant Repairs/Replace	#	208	150	150
AMI Node Installations	#	793	700	700
Main & Service Line Taps, Extensions, Replacements, Relocations	#	55	30	30
W/WW Combined GPS Points Taken	Points	3,299	4,000	4,000

# Water Conservation

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## Mission Statement

This division responds to customers who need information or assistance involving the safe and efficient use of water at their home or business. This response is achieved by providing information through brochures, sample displays, presentations, home and business energy analysis and other teaching opportunities. This division also provides information to all City of San Marcos customers by telephone, mail, fax, e-mail and personal on-site visits.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	37,540	63,255	63,255	65,161
Contracted Services	19,505	122,528	122,528	122,566
Materials and Supplies	19,897	21,000	21,000	21,000
Other Charges	669	2,003	2,003	2,003
Capital Outlay	0	0	0	0
<b>Total</b>	<b>77,610</b>	<b>208,786</b>	<b>208,786</b>	<b>210,730</b>

## Goals and Objectives

- The primary objective of the Public Services Department, Conservation Section is to implement the City Council's goal of environmental stewardship through promotion of energy and water efficiency programs such as energy/water audits, school education, public outreach, and financial rebates/incentives. The long-term goal is to increase water/energy efficiency and reduce per capita water/energy usage.

### What We Accomplished in 2012-13

- During fiscal year 2012/2013, the Conservation Section expanded the rainwater harvesting rebate program and implemented the free irrigation system evaluation program. Representatives from this section participated in various public events including the Texas Green Home & Living Show, Aquarena Springs Earth Day Celebration, Senior Citizen's Expo and Business Expo. This section also sponsored education programs such as the Powerhouse Home Energy Investigation and the Green Home & Living Show Art Contest. Members of the Conservation section are active participants in various groups including the Central Texas Water Efficiency Network, Community Connections Work Group, and the Chamber of Commerce Natural Resource Committee.

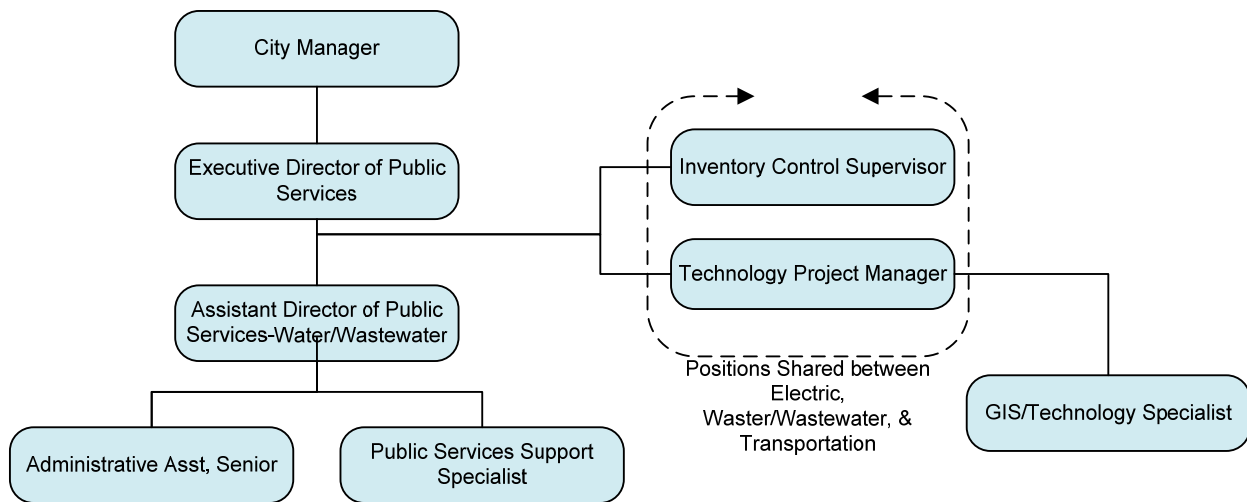
### What We Plan to Accomplish in 2013-14

- During fiscal year 2012/2013, the Conservation Section will expand public outreach efforts in an effort to increase awareness of City conservation programs. This section will also continue to research and develop additional incentive programs as needed to achieve conservation goals.

Performance Measures	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Water/Energy Audits (single and multi-family residential, commercial)	#	452	1,125	750
Plumbing Retrofits (low-flow showerheads and faucet aerator)	#	1,350	1,500	1,250
Public and School Education (presentations, events, articles, ads, programs, etc)	#	36	40	45
Irrigation Design Plan Reviews (single-family, multi-family, and commercial)	#	73	105	100
Water Rebates and Incentives (washer rebates, toilet rebates, rain barrel rebates)	#	181	230	250
Energy Rebates and Incentives (HVAC, water heaters, Energy Star appliances, insulation)	#	43	45	75



# Administration



## Mission Statement

Provide planning, direction and administrative support for all divisions within the Water and Wastewater Utilities Department.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	358,972	305,829	305,829	329,747
Contracted Services	71,121	76,428	76,428	152,228
Materials and Supplies	16,088	30,330	30,330	30,330
Other Charges	10,702	15,030	15,030	17,425
Capital Outlay	0	0	0	65,000
Total	456,883	427,617	427,617	594,730

## Goals and Objectives

- Work to further the City Council's goals of expanding economic development, protecting the environment, and improving the image of San Marcos.
- To act as initial contact point for all customers and customer concerns involving water and or wastewater. To provide management, technical, fiscal, and administrative guidance and support to this division.
- Prepare and distribute work orders to repair infrastructure problems (water leaks, wastewater problems, water quality concerns, etc.)
- Contact, dispatch, and monitor locations of work crews (via radio or telephone) to repair reported infrastructure problems.

- Attend public forums to disseminate information on all on-going infrastructure projects as well as receiving comments and suggestions from the general public.
- Provide a public service education that keeps citizens informed of water/wastewater issues.
- Direct and/or approve all division budget preparations and submissions and review expenditures.

### **What We Accomplished in 2012-13**

- Responded to over 14,000 customer requests.
- Supported numerous public forums with representatives and equipment.
- Scanned more than 1,600 documents into Laserfiche for digital record management.
- Processed GPS data for approximately 5,000 water/wastewater features in GIS.
- Completed 1,995 technology support related tasks requested by customers as well as other City departments. These included maps and map related data, technology training and assistance, GIS database development, and reporting.

### **What We Plan to Accomplish in 2013-14**

- Provide guidance and management to all sections of Water/Wastewater Utilities.
- Continue to support optimization of wireless communications and electronic field equipment for the water distribution/wastewater collection maintenance program.
- Continue to process collected infrastructure data in order to respond to customer/departmental map requests with accurate display of features.
- Continue to process/maintain files in a digital format to decrease paper cost and utilize a more user friendly filing system through Laserfiche.

### **Performance Measures**

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Citizen Service Requests - Telephone calls and walk in customers	Number	14,000	14,250	14,500
Work Orders/Service Calls	#	2,850	2,575	2,600
Review Building Plans/Plats	#	195	225	250
Documents scanned into Laserfiche	#	1,625	3,000	3,250
Correspondence Processed - Letters, memos, invoices, reports, etc.	#	675	540	500
Utility Locates Called in to DIGTESS	# of Calls	275	275	275
Meters/Meter Components Adjusted in Billing System	# Meters	1,300	1,350	1,400
Technology Support Tasks (Maps/data, technology training, etc.)	# tasks	1,742	1,995	1,900
Processed GPS data features in GIS	# features	3,300	5,000	4,325

# Special Services

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## Department Organization

The Special Services Division is used to account for a variety of non-direct expenses. Examples of expenses include utilities, insurance, bank charges and operating transfers.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	82,369	76,585	76,585	86,659
Contracted Services	7,018,260	7,733,085	7,718,085	7,787,762
Materials and Supplies	1,868	11,000	11,000	11,000
Other Charges	5,709,338	5,828,982	5,828,982	5,991,908
Operating Transfers	363,363	53,114	53,114	57,797
Transfer to Capital Reserves	7,959,000	1,440,118	1,440,118	2,500,000
Rate Stabilization Fund	2,028,010	59,882	59,882	0
Capital Outlay	204,355	510,000	510,000	50,000
Debt Service	9,995,979	9,934,730	9,775,199	9,921,599
Total	33,362,542	25,647,496	25,472,965	26,406,725

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### DRAINAGE UTILITY FUND

#### FINANCIAL FORECAST

	FY2013	FY2014	FY2015	FY2016	FY2017
<b>Operating Revenues</b>					
Interest Income	10,000	10,000	10,000	10,000	21,782
Drainage Service Revenue	2,603,159	2,733,317	2,869,983	3,013,482	3,043,617
Charges from Other Services	75,102	74,628	73,990	73,205	72,301
Other Revenue	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>2,688,261</b>	<b>2,817,945</b>	<b>2,953,973</b>	<b>3,096,686</b>	<b>3,137,700</b>
<b>Operating Expenses</b>					
Personnel Services	114,803	157,026	161,737	166,589	171,587
Contracted Services	851,401	807,149	831,363	856,304	881,994
Materials and Supplies	35,536	37,786	38,542	39,313	40,099
Other Charges	157,440	164,065	167,346	170,693	174,107
Debt Service	1,584,440	1,615,243	1,764,851	1,902,746	2,080,058
<b>Total Operating Expenses</b>	<b>2,743,620</b>	<b>2,781,268</b>	<b>2,963,839</b>	<b>3,135,645</b>	<b>3,347,844</b>
<b>Operating Income / (Loss)</b>	<b>(55,359)</b>	<b>36,677</b>	<b>(9,866)</b>	<b>(38,958)</b>	<b>(210,144)</b>
<b>One-Time Expenses</b>					
Capital Outlay	-	-	-	-	-
One-Time Operating Transfers	200,000	-	-	-	-
System Improvements	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(255,359)</b>	<b>36,677</b>	<b>(9,866)</b>	<b>(38,958)</b>	<b>(210,144)</b>
<b>Beginning Unreserved Fund Balance</b>	<b>993,579</b>	<b>738,220</b>	<b>774,896</b>	<b>765,030</b>	<b>726,072</b>
<b>Ending Unreserved Fund Balance</b>	<b>738,220</b>	<b>774,896</b>	<b>765,030</b>	<b>726,072</b>	<b>515,928</b>
<b>Percentage of Operating Expenses</b>	<b>26.9%</b>	<b>27.9%</b>	<b>25.8%</b>	<b>23.2%</b>	<b>15.4%</b>
<b>Days of Operation</b>	<b>98</b>	<b>102</b>	<b>94</b>	<b>85</b>	<b>56</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

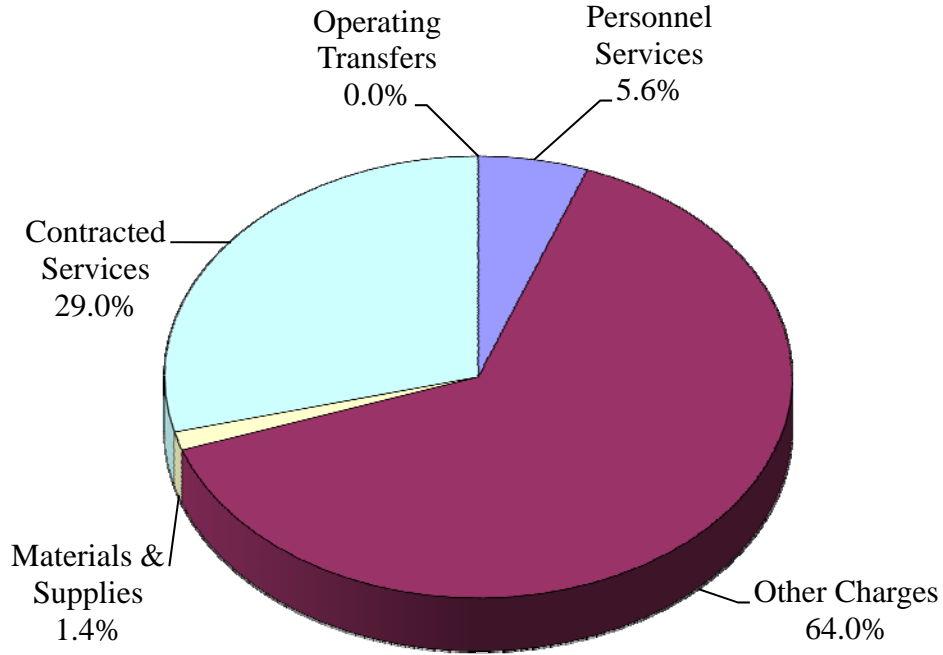
### DRAINAGE UTILITY FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>947,879</b>	<b>993,579</b>	<b>993,579</b>	<b>738,220</b>
<b>Operating Revenues</b>				
Interest Income	(8,992)	10,000	10,000	10,000
Drainage Utility Fee	2,543,656	2,546,081	2,603,159	2,733,317
Penalties	27,922	27,029	27,029	27,164
Build America Subsidy	46,675	48,073	48,073	47,464
<b>Total Operating Revenues</b>	<b>2,609,261</b>	<b>2,631,183</b>	<b>2,688,261</b>	<b>2,817,945</b>
<b>Total Funds Available</b>	<b>3,557,140</b>	<b>3,624,762</b>	<b>3,681,840</b>	<b>3,556,165</b>
<b>Operating Expenses</b>				
Personnel Services	121,907	114,803	114,803	157,026
Contracted Services	653,980	851,401	851,401	807,149
Materials and Supplies	39,435	35,536	35,536	37,786
Other Charges	150,173	157,440	157,440	164,065
Debt Service	1,598,066	1,603,503	1,584,440	1,615,243
<b>Total Operating Expenses</b>	<b>2,563,561</b>	<b>2,762,683</b>	<b>2,743,620</b>	<b>2,781,268</b>
<b>One-Time Expenses</b>				
Capital Outlay	-	-	-	-
System Improvements	-	-	-	-
Operating Transfer	-	200,000	200,000	-
Prior Period Adjustment	-	-	-	-
<b>Total One-Time Expenses</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>993,579</b>	<b>662,079</b>	<b>738,220</b>	<b>774,896</b>
<b>Fund Balance as a Percentage of Total Expenses</b>	<b>38.76%</b>	<b>23.97%</b>	<b>26.91%</b>	<b>27.86%</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

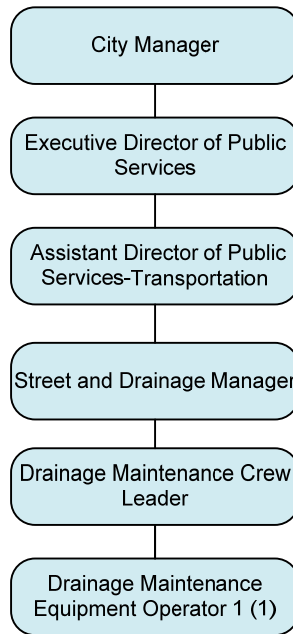
### DRAINAGE UTILITY FUND



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Capital Outlay	Operating Transfers	Total
Operations	157,026	30,649	37,786	8,723	0	0	234,184
Special Services	0	776,500	0	155,342	0	0	931,842
Debt Service	0	0	0	1,615,243	0	0	1,615,243
Total	157,026	807,149	37,786	1,779,308	0	0	2,781,269

# Drainage

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## Mission Statement

Execute City Council's vision and goals by providing top quality, professional, effective, and timely drainage and right-of-way operation and maintenance services to residents, businesses and internal customers.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	119,783	114,803	114,803	157,026
Contracted Services	15,845	35,111	35,111	30,649
Materials and Supplies	39,435	35,536	35,536	37,786
Other Charges	1,522	4,410	4,410	8,723
Capital Outlay	0	0	0	0
<b>Total</b>	<b>176,585</b>	<b>189,860</b>	<b>189,860</b>	<b>234,184</b>

## Goals and Objectives

- Manage and maintain the City's drainage infrastructure to beautify our community, reduce flooding, and reduce the City's exposure to liability.
- Improve livability through clean, well-maintained drainage facilities, right-of-way, and roadside vegetation.
- Continuing to focus on high-quality service and customer satisfaction.
- Foster collaborative opportunities with other agencies and individuals to improve delivery of service.
- Supporting economic development by reducing flood hazards through well-maintained drainage and right-of-way infrastructure.
- Leverage and maximize existing resources to accomplish City goals.

## What We Accomplished in 2012-13

- Cleaned and/or inspected 536 inlet boxes.
- Cleaned 5,837 feet of storm sewer pipe.
- Cleaned 1,929 feet of open channel.
- Replaced 1,013 feet of curb and gutter on Thorpe Lane.
- Continued GPS mapping of storm sewer facilities.
- Completed Preliminary MS4 study of City facilities and practices.
- Initiated development of MS4 Program prior to state-mandated deadlines.
- Replaced 2 concrete valley gutters on Thorpe Lane.
- Installed junction box on Mill St. to reduce traffic hazard.

## What We Plan to Accomplish in 2013-14

- Implement MS4 Program.
- Inspect and clean over 6,000 feet of storm sewer line.
- Continue GPS mapping of storm sewer facilities.
- Inspect and maintain all inlet boxes.
- Maintain all storm water quality devices.
- Clean and maintain open channels.
- Install curb inlets on North Street to reduce storm water issues.
- Upgrade storm sewer system at Hopkins and Fredericksburg to reduce flooding.

## Performance Measures

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Inlets Cleaned	Each	200	140	200
Storm Sewer Lines Cleaned	Linear Ft	5,837	6,000	6,200
Open Channels Cleaned	Linear Ft	1,929	2,000	2,200
Drainage Infrastructure Mapping	Linear Ft	1,658	1,700	1,800



# Special Services

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## Department Organization

The Special Services Division is used to account for a variety of non-direct expenses.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	2,124	0	0	0
Contracted Services	638,135	816,290	816,290	776,500
Materials and Supplies	0	0	0	0
Other Charges	148,651	153,030	153,030	155,342
Operating Transfers	0	200,000	200,000	0
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Total	788,910	1,169,320	1,169,320	931,842

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### ELECTRIC UTILITY FUND FINANCIAL FORECAST

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<b>Operating Revenues</b>					
Interest Income	53,039	20,000	20,000	20,200	20,402
Electric Service Revenue	52,360,697	52,767,953	54,338,827	56,756,655	58,639,812
Charges from Other Services	912,084	925,676	934,933	944,223	953,665
Other Revenue	709,284	1,501,261	555,282	2,092,735	1,881,923
Reimbursements from Other Funds	852,284	879,901	864,966	873,616	882,352
<b>Total Operating Revenues</b>	<b>54,887,388</b>	<b>56,094,791</b>	<b>56,714,008</b>	<b>60,687,428</b>	<b>62,378,153</b>
<b>Operating Expenses</b>					
Personnel Services	3,804,639	4,060,467	4,182,281	4,307,750	4,436,982
Contracted Services	1,698,336	1,783,986	1,819,665	1,856,059	1,893,180
Purchase of Power	38,191,997	38,506,729	37,867,016	38,798,790	40,348,112
Materials and Supplies	545,402	536,630	547,363	558,310	569,476
Other Charges	3,056,390	3,174,555	3,238,046	3,302,807	3,368,863
Franchise Fee	4,188,856	3,957,596	3,803,718	3,972,966	4,104,787
Reimbursement to Other Funds	5,814	5,814	5,930	6,049	6,170
Debt Service	1,706,663	1,879,207	2,328,007	2,672,207	3,245,207
<b>Total Operating Expenses</b>	<b>53,198,096</b>	<b>53,904,984</b>	<b>53,792,025</b>	<b>55,474,936</b>	<b>57,972,776</b>
<b>Operating Income / (Loss)</b>	<b>1,689,292</b>	<b>2,189,807</b>	<b>2,921,983</b>	<b>5,212,492</b>	<b>4,405,377</b>
<b>One-Time Revenues</b>					
Transfer from Capital Reserves	2,500,000	-	-	-	-
<b>One-Time Expenses</b>					
One-Time Operating Transfers	-	-	-	-	-
Capital Outlay	1,139,000	1,100,000	1,100,000	1,100,000	1,100,000
Transfer to Capital Reserves	-	-	-	-	-
Rate Stabilization	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>3,050,292</b>	<b>1,089,807</b>	<b>1,821,983</b>	<b>4,112,492</b>	<b>3,305,377</b>
<b>Beginning Unreserved Fund Balance</b>	<b>4,272,953</b>	<b>7,323,245</b>	<b>8,413,052</b>	<b>10,235,035</b>	<b>14,347,527</b>
<b>Ending Unreserved Fund Balance</b>	<b>7,323,245</b>	<b>8,413,052</b>	<b>10,235,035</b>	<b>14,347,527</b>	<b>17,652,904</b>
<b>Percentage of Operating Expenses</b>	<b>13.8%</b>	<b>15.6%</b>	<b>19.0%</b>	<b>25.9%</b>	<b>30.5%</b>
<b>Days of Operation</b>	<b>50</b>	<b>57</b>	<b>69</b>	<b>94</b>	<b>111</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### ELECTRIC UTILITY FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>6,905,551</b>	<b>3,469,575</b>	<b>3,469,575</b>	<b>6,519,867</b>
<b>Operating Revenues</b>				
Interest Income	69,427	53,322	53,039	20,000
Sales Tax Discount	7,223	5,892	5,892	5,892
Electric Service Revenue	47,744,669	53,360,697	52,360,697	52,767,953
Connections - Electric	305,200	295,467	295,467	299,898
Reconnection Charges	61,785	62,117	62,117	63,048
Penalties	537,604	548,609	548,609	556,838
Other Revenue	1,237,849	306,000	306,000	1,094,704
Transformers	185,879	218,810	218,810	220,999
Pole Attachment Fee	130,794	130,794	130,794	132,102
NSF Service Charges	5,890	6,621	6,621	6,687
Miscellaneous Service Charges	28,110	21,315	21,315	21,528
Reimbursement from Other Funds	1,315,100	850,961	852,284	879,901
BAB Subsidy	27,645	25,744	25,744	25,242
<b>Total Operating Revenues</b>	<b>51,657,175</b>	<b>55,886,348</b>	<b>54,887,388</b>	<b>56,094,791</b>
<b>One-Time Revenues</b>				
Residual Transfer from Electric CIP Fund	-	-	2,500,000	-
Prior Year Adjustments	-	-	-	-
<b>Total One-Time Revenues</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>	<b>-</b>
<b>Total Funds Available</b>	<b>58,562,726</b>	<b>59,355,923</b>	<b>60,856,963</b>	<b>62,614,658</b>
<b>Operating Expenses</b>				
Personnel Services	3,339,652	3,804,639	3,804,639	4,060,467
Purchase of Power	36,529,320	38,191,997	38,191,997	38,506,729
Contracted Services	1,224,274	1,705,236	1,698,336	1,783,986
Materials and Supplies	489,663	545,402	545,402	536,630
Other Charges	2,643,617	3,062,204	3,062,204	3,180,369
Franchise Fee	4,094,426	4,268,856	4,188,856	3,957,596
Debt Service	1,597,874	1,786,630	1,706,663	1,880,457
<b>Total Operating Expenses</b>	<b>49,918,825</b>	<b>53,364,964</b>	<b>53,198,096</b>	<b>53,906,234</b>
<b>One-Time Expenses</b>				
One-Time Operating Transfers	345,000	-	-	-
Capital Outlay	880,948	1,139,000	1,139,000	1,100,000
Transfer to Capital Reserves	3,145,000	999,339	-	-
Rate Stabilization Fund	-	661	-	-
<b>Total One-Time Expenses</b>	<b>4,370,948</b>	<b>2,139,000</b>	<b>1,139,000</b>	<b>1,100,000</b>
<b>Ending Fund Balance</b>	<b>4,272,953</b>	<b>3,851,959</b>	<b>4,019,867</b>	<b>7,608,424</b>
<b>Reserve-Rate Stabilization</b>	<b>803,378</b>			
<b>Ending Unreserved Fund Balance</b>	<b>3,469,575</b>	<b>3,851,959</b>	<b>6,519,867</b>	<b>7,608,424</b>
<b>Fund Balance as a Percentage of Operating Expenses</b>	<b>6.95%</b>	<b>7.22%</b>	<b>12.26%</b>	<b>14.11%</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### ELECTRIC UTILITY FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Conservation</b>				
Personnel Services	59,450	63,255	63,255	65,161
Contracted Services	53,437	107,450	107,450	107,488
Materials and Supplies	17,503	23,497	23,497	23,489
Other Charges	1,268	5,463	5,463	5,458
Capital Outlay	-	-	-	-
Total	131,658	199,665	199,665	201,596
<b>Meter Operations</b>				
Personnel Services	570,669	587,633	587,633	658,802
Contracted Services	64,748	78,280	78,280	53,970
Materials and Supplies	73,672	81,682	81,682	78,080
Other Charges	14,257	22,420	22,420	24,495
Capital Outlay	200,922	339,000	339,000	375,000
Total	924,268	1,109,015	1,109,015	1,190,347
<b>Administration</b>				
Personnel Services	761,433	601,885	601,885	622,291
Purchase of Power	36,529,320	-	-	-
Contracted Services	96,217	77,820	77,820	136,660
Materials and Supplies	47,358	46,126	46,126	18,130
Other Charges	44,663	36,291	36,291	47,915
Capital Outlay	-	-	-	40,000
Total	37,478,990	762,122	762,122	864,996
<b>Maintenance</b>				
Personnel Services	1,150,961	1,335,555	1,335,555	1,387,292
Contracted Services	253,236	304,760	304,760	311,420
Materials and Supplies	291,875	306,284	306,284	314,818
Other Charges	51,961	51,355	51,355	59,055
Capital Outlay	680,027	800,000	800,000	685,000
Total	2,428,059	2,797,954	2,797,954	2,757,585
<b>Utility Business Office</b>				
Personnel Services	730,001	850,323	850,323	880,389
Contracted Services	323,874	362,868	362,868	376,079
Materials and Supplies	46,530	60,563	60,563	60,563
Other Charges	10,957	18,205	18,205	18,205
Capital Outlay	-	-	-	-
Total	1,111,362	1,291,959	1,291,959	1,335,236

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### ELECTRIC UTILITY FUND

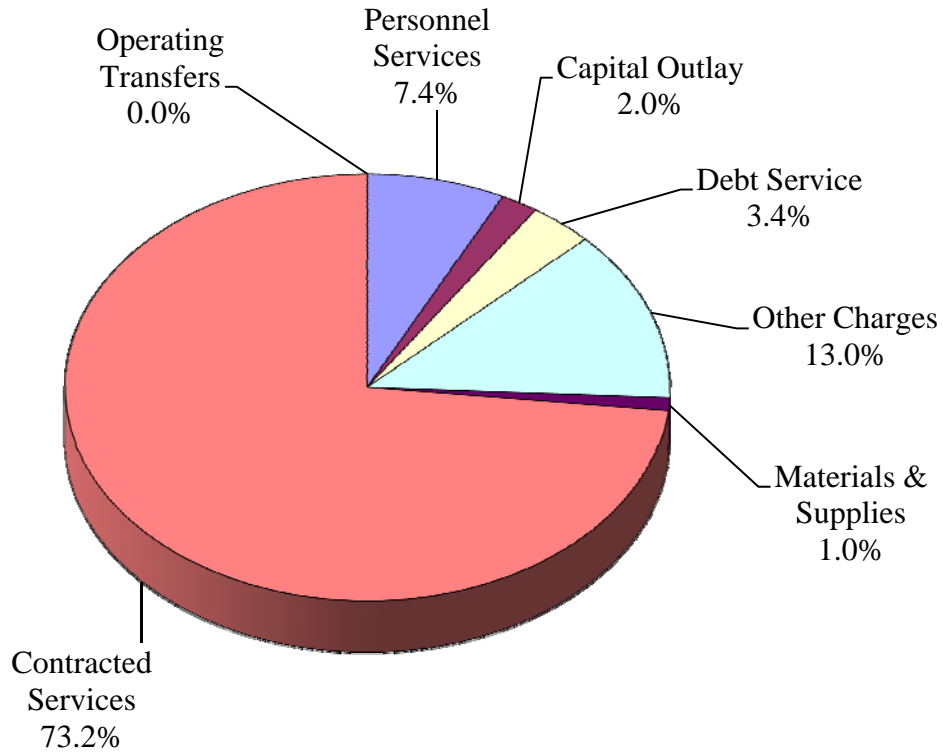
	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Public Services Administration</b>				
Personnel Services	-	298,667	298,667	345,622
Contracted Services	-	35,044	35,044	35,056
Materials and Supplies	-	4,350	4,350	6,350
Other Charges	-	13,213	13,213	12,245
<b>Total</b>	-	351,274	351,274	399,273
<b>Special Services</b>				
Personnel Services	67,140	67,321	67,321	100,911
Purchase Power	-	38,191,997	38,191,997	38,506,729
Contracted Services	432,762	739,014	732,114	763,313
Materials and Supplies	12,724	22,900	22,900	35,200
Other Charges	2,520,510	2,915,257	2,915,257	3,012,996
Franchise Fee	4,094,426	4,268,856	4,188,856	3,957,596
Operating Transfers	345,000	-	-	-
Capital Outlay	-	-	-	-
Transfer to Capital Reserves	3,145,000	999,339	-	-
Rate Stabilization	803,378	661	-	-
<b>Total</b>	11,420,940	47,205,345	46,118,445	46,376,745
<b>Debt Service</b>				
Principal Payments	1,035,000	1,180,000	1,180,000	625,000
Interest Payments	560,859	601,630	521,663	1,247,957
Fiscal Agent Fees	2,015	5,000	5,000	7,500
New Debt Issued	-	-	-	-
<b>Total</b>	1,597,874	1,786,630	1,706,663	1,880,457
<b>Total Electric Utility Fund Expenses</b>	<b>55,093,151</b>	<b>55,503,964</b>	<b>54,337,096</b>	<b>55,006,234</b>

<b>Summary of Expenses by Department</b>				
Conservation	131,658	199,665	199,665	201,596
Meter Operations	924,268	1,109,015	1,109,015	1,190,347
Administration	37,478,990	762,122	762,122	864,996
Maintenance	2,428,059	2,797,954	2,797,954	2,757,585
Utility Business Office	1,111,362	1,291,959	1,291,959	1,335,236
Public Services Administration	-	351,274	351,274	399,273
Special Services	11,420,940	47,205,345	46,118,445	46,376,745
Debt Service	1,597,874	1,786,630	1,706,663	1,880,457
<b>Total Electric Utility Fund Expenses</b>	<b>55,093,151</b>	<b>55,503,964</b>	<b>54,337,096</b>	<b>55,006,234</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

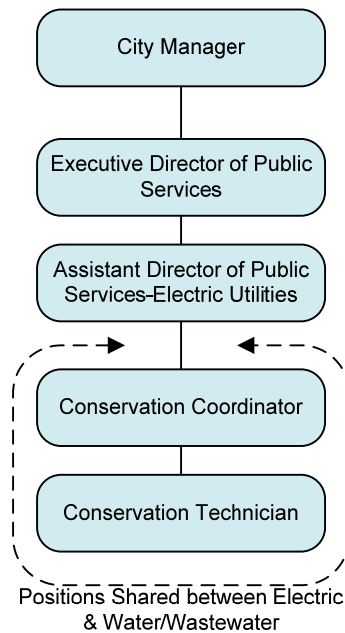
### ELECTRIC UTILITY FUND



Division	Personnel Services	Contracted Services	Materials & Supplies	Other Charges	Operating Transfers	Capital Outlay	Debt Service	Total
Conservation	65,161	107,488	23,489	5,458				201,596
Meter Operations	658,802	53,970	78,080	24,495		375,000		1,190,347
Administration	622,291	136,660	18,130	47,915		40,000		864,996
Maintenance	1,387,292	311,420	314,818	59,055		685,000		2,757,585
Utility Business Office	880,389	376,079	60,563	18,205				1,335,236
Public Services Administration	345,622	35,056	6,350	12,245				399,273
Special Services	100,911	39,270,042	35,200	6,970,592			1,880,457	48,257,202
Total	4,060,468	40,290,715	536,630	7,137,965	0	1,100,000	1,880,457	55,006,235

# Conservation

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## Mission Statement

This division responds to customers who need information or assistance involving the safe and efficient use of electricity at their home or business. This response is achieved by providing information through brochures, sample displays, presentations, home and business energy analysis and other teaching opportunities. This division also provides information to all City of San Marcos customers by telephone, mail, fax, e-mail and personal on-site visits. This division exists because the Electric Utility has a generally recognized responsibility to not only provide electricity to customers but, also, to teach and promote the safe and efficient use of electricity.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	59,450	63,255	63,255	65,161
Contracted Services	53,437	107,450	107,450	107,488
Materials and Supplies	17,503	23,497	23,497	23,489
Other Charges	1,268	5,463	5,463	5,458
Capital Outlay	0	0	0	0
<b>Total</b>	<b>131,658</b>	<b>199,665</b>	<b>199,665</b>	<b>201,596</b>

## Goals and Objectives

- The primary objective of the Public Services Department, Conservation Section is to implement the City Council's goal of environmental stewardship through promotion of energy and water efficiency programs such as energy/water audits, school education, public outreach, and financial rebates/incentives. The long-term goal is to increase water/energy efficiency and reduce per capita water/energy usage.

## What We Accomplished in 2012-13

- During fiscal year 2012/2013, the Conservation Section implemented new water and energy efficiency incentive programs including: commercial lighting retrofits, distributed generation rebates, and rainwater system rebates. Representatives from this section participated in various public events including the Texas Green Home & Living Show, Texas State Earth Day Celebration, Gary Job Corps Earth Day Celebration and Business Expo. This section also sponsored education programs such as the Powerhouse Home Energy Investigation and the Green Home & Living Show Art Contest. Members of the Conservation section are active participants in various groups including the Central Texas Water Efficiency Network, Community Connections Work Group, and the Chamber of Commerce Natural Resource Committee.

## What We Plan to Accomplish in 2013-14

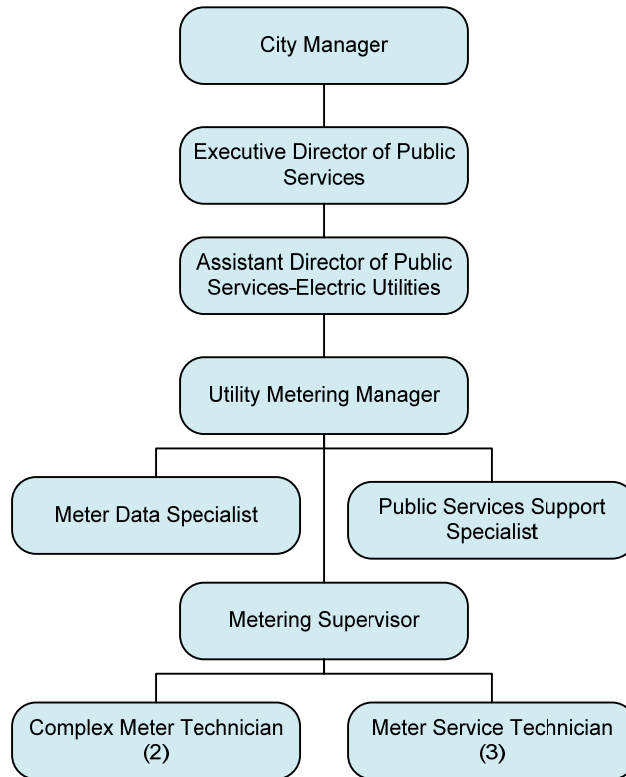
- During fiscal year 2013/2014, the Conservation Section will expand public outreach efforts in an effort to increase awareness of City conservation programs. This section will also continue to research and develop additional incentive programs as needed to achieve conservation goals.

Performance Measures	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Residential Water/Energy Audits (single and multi-family residential, commercial)	# Units	1,096	750	750
Plumbing Retrofits (low-flow showerheads and faucet aerator)	# Devices	4,500	2,500	2,500
Public and School Education (presentations, events, articles, ads, programs, etc.)	Ed. Opps.	32	35	40
Irrigation Design Plan Reviews (single-family, multi-family, and commercial)	# of plans	63	60	60
Water Rebates and Incentives (washer/toilet rebates, toilet distribution)	# Issued	94	120	110
Energy Rebates and Incentives (HVAC, water heaters, Energy Star appliances, insulation)	# Issued	205	100	100
Lighting Retrofits (compact fluorescent light bulbs given away at audits at community events or in the office)	# Devices	750	750	750



# Meter Operations

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## Mission Statement

The Meter Operations Division is responsible for reading all electric and water meters within the San Marcos Electric Utility service area. All connects and disconnects of electric and water meters, per customer request or for nonpayment of bills or insufficient checks, are handled through this division. All service calls to the line maintenance crews are also dispatched through meter operations. This division is also responsible for the maintenance and calibration of the electric meters within our system.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	570,669	587,633	587,633	658,802
Contracted Services	64,748	78,280	78,280	53,970
Materials and Supplies	73,672	81,682	81,682	78,080
Other Charges	14,257	22,420	22,420	24,495
Capital Outlay	200,922	339,000	339,000	375,000
<b>Total</b>	<b>924,268</b>	<b>1,109,015</b>	<b>1,109,015</b>	<b>1,190,347</b>

## **Goals and Objectives**

- Work safety, efficiently, and responsibly in order to display a positive image of the City.
- Demonstrate to our customers we are dedicated to providing the best service possible.
- To continue strengthening our electrical and general safety practices, so we can achieve an eleventh consecutive year with no lost time injuries.
- To continue to develop new skill sets regarding the City's Advanced Metering Infrastructure (AMI) project.
- Continue providing customers with accurate meter reads.

## **What We Accomplished in 2012-13**

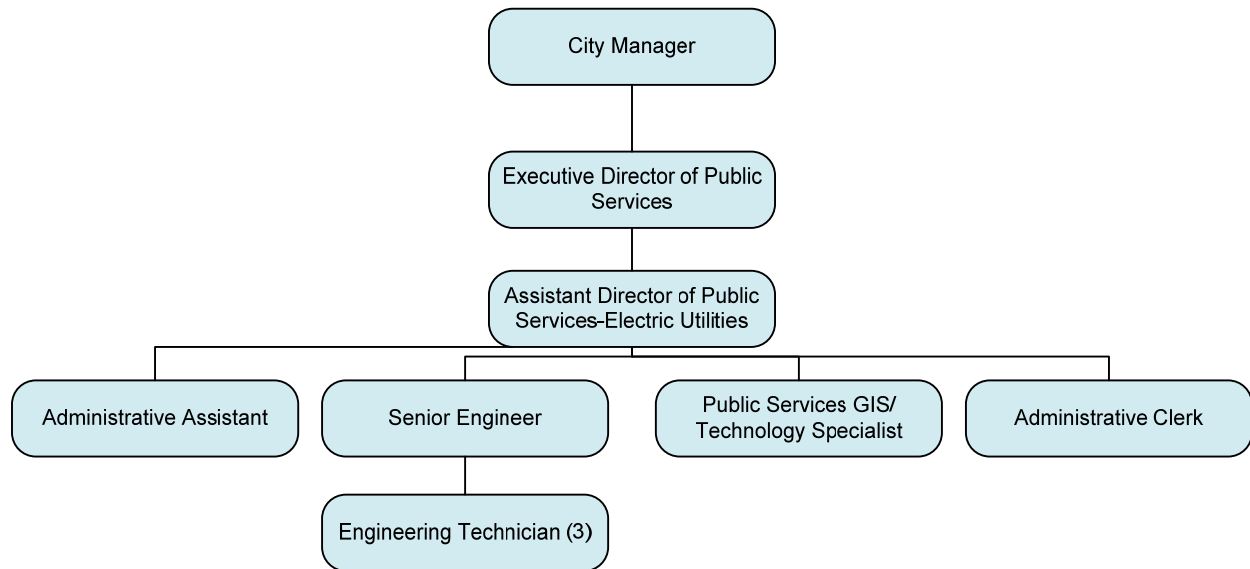
- Meter Reading business processes transitioned to using all available AMI reads for monthly billing and supplementing missing reads with manual read efforts (amounting to around 4%).
- Customer requested connect orders only requiring a meter read were performed using the AMI and Meter Data Management System (MDMS) reducing truck rolls and overtime expenses. This represented about 55% of all orders throughout the year. Dispatchers began using the AMI to remotely connect and disconnect meters from the office.
- The Meter Operation Section staff learned about AMI communications and troubleshooting electric and water nodes, relays and gateways. Additionally, they began performing minor maintenance on water meters replacing nodes and registers.
- Our Division Manager actively served on the planning and implementation team for the AMI, MDMS, and utility customer web portal projects.
- Staff attended training courses: Basic Water Works, Advanced Electrical Metering, Introduction to Electric Metering, Electric Power Principles, and TEEX safety training sessions.
- Electric meters were added to Maximo inventory and staff began processing time/material in Maximo for electric and water maintenance work orders.
- PPE policy was strengthened requiring staff to wear FR clothing when installing or removing electric meters.
- Implemented a Call Center for the Electric Service phone number to improve customer service.

## **What We Plan to Accomplish in 2013-14**

- Work with AMI vendor to achieve 99.5% read performance and complete project acceptance. Strengthen knowledge of troubleshooting AMI meters and equipment in order to maintain 99.5% read performance.
- Continue increasing our knowledge of AMI, MDMS, and the utility customer web portal.
- Continue transitioning residential water meter service-work into this division so both electric and water are supported by one area of the Public Services Department.
- Participate in training programs to strengthen electric metering practices and safety skills.
- Develop a testing program for current transformer electric metering equipment in-house using specialized testing equipment.
- Begin providing voltage exception reports to Engineering for analysis. These reports will identify service issues that could impact customers and allow the utility to respond proactively.
- Develop outage reporting in the MDMS to send outage notification emails to dispatchers when a threshold is exceeded.
- Develop tamper reporting to identify theft of service issues more expeditiously using the AMI and MDMS.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Number Of Electric And Water Meters Read Per Month	Number Of Meters	33,043	33,800	35,000
Customer Requested Electric And Water Connects Performed Per Month	Connects	1,246	2,200	2,300
Number of New Service Connects	Number	905	800	900
Current Transformer Meter Tests	Tests	0	15	60
Number Of Service Calls Received By Meter Operations Dispatchers During Regular Business Hours	Calls	5,062	5,080	5,200
Non-Pay Disconnects Performed Annually	Disconnect	3,603	3,400	3,500
Non-Pay Reconnects Performed Annually	Reconnects	3,023	2,800	2,900
Number of Re-reads or Check Reads	Readings	253	240	120

# Administration



## Mission Statement

The Administration Division takes care of the operation, planning, and design of the electrical distribution system for the City of San Marcos, and is the first line of contact with the public, industry and others requesting information on policies and procedures. The Operations Division is not only responsible for the plans and specifications used in the construction of the distribution facilities for the City, but also reviewing outside engineering plans for design and content. This division conducts field studies and engineers the projects for the upgrading of the distribution system, coordinating the work of both office and field personnel to complete the construction projects. This division creates economic cost analysis and technical reports and maintains the distribution mapping as well as drafting of distribution standards and specifications on the computer system. The operations division is also responsible for the installation and utilization of the Supervisory Control and Data Acquisition (SCADA) system as we move toward more automation of the distribution system.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	761,433	601,885	601,885	622,291
Purchase of Power	36,529,320	0	0	0
Contracted Services	96,217	77,820	77,820	136,660
Materials and Supplies	47,358	46,126	46,126	18,130
Other Charges	44,663	36,291	36,291	47,915
Capital Outlay	0	0	0	40,000
<b>Total</b>	<b>37,478,991</b>	<b>762,122</b>	<b>762,122</b>	<b>864,996</b>

## Goals and Objectives

- To sustain sufficient funding and resources necessary for electric system expansion and maintenance.
- To budget monetary reserves to fund unplanned expenditures due to natural or accidental disasters.

- To provide timely electric system engineering and design for electric system expansion and maintenance projects.
- To stay informed of and comply with regulations and requirements by ERCOT (Energy Reliability Council of Texas), the PUC (Public Utility Commission), TRE (Texas Regional Entity) or NERC (North American Electric Reliability Corporation) which affect the Electric Utility Division.
- To accurately forecast electric system growth in order to plan inventory and improvements accordingly.
- To implement/integrate new or enhanced computer-based technologies which improve electric system maintenance, operations, planning, and reliability.
- To assist Maintenance in maintaining high power system reliability with minimum service interruptions.
- To begin implementation of energy efficient street lighting.

### **What We Accomplished in 2012-13**

- Major design/project work: Ranch Road 12 Reconductor; Hunter Road Improvements; Canyon Substation Feeders;
- Successfully completed a February 2012 Texas Reliability Entity audit of the Electric Utility's compliance to the North American Reliability Corporation reliability standards.
- Completed an alternative power supply agreement for reduction of City wholesale power costs.
- Completed a distribution system capacitor/power factor improvement study.
- Developed distribution design and construction standards to improve design turnaround time, and improve project cost estimating.
- Developed distribution design process map.

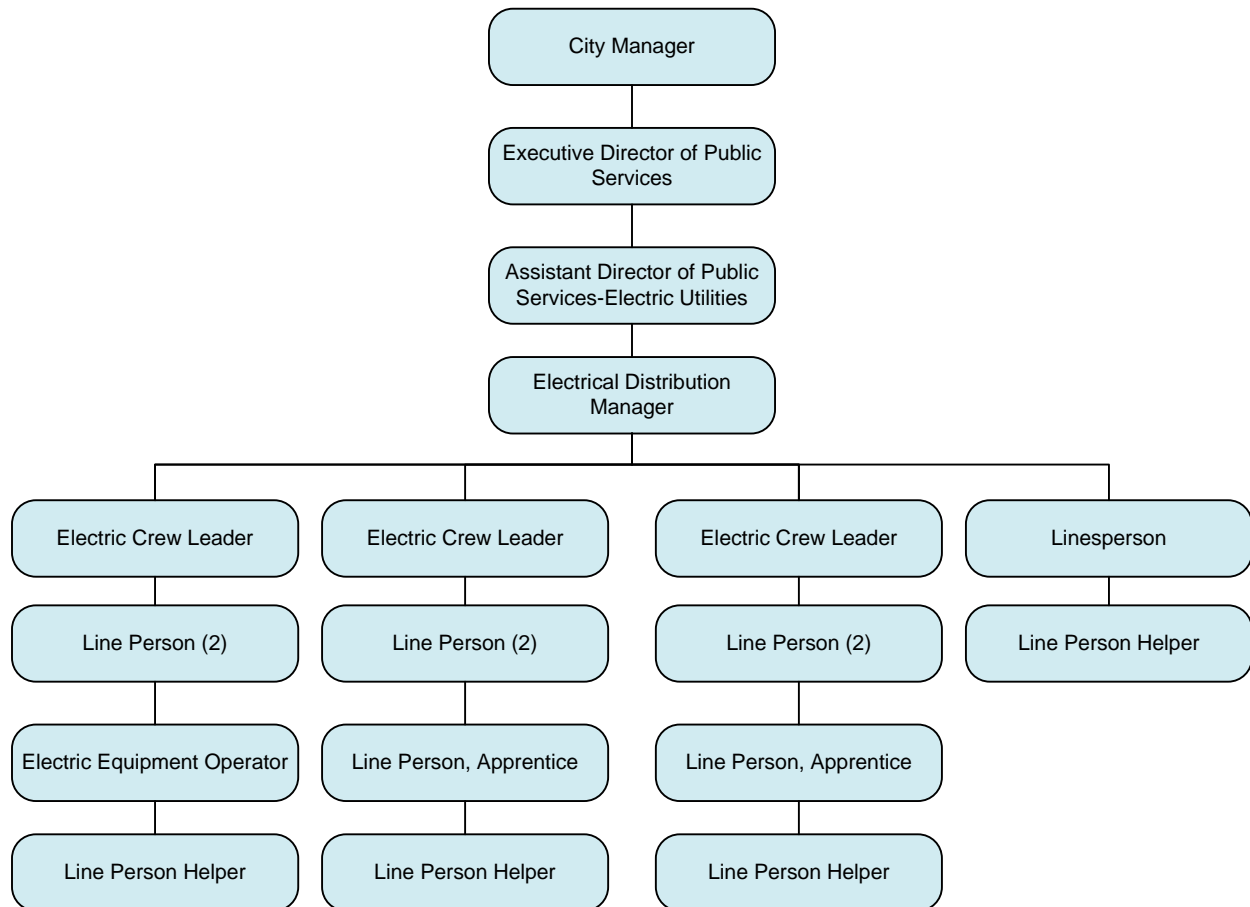
### **What We Plan to Accomplish in 2013-14**

- To complete future multi-family development projects.
- Develop a work/project management program using MS Project 2010 to track project schedules.
- To complete Capital Improvement Projects, including Circuit Switcher Replacements, FM 2439 Hunter Road Improvements, Loop 82 Overpass, Mitchell St. Pole Replacements, Replace San Marcos Substation Transformer T-2, and Rio Vista Line Relocation.
- To begin Capital Improvement Projects, including LBJ-MLK Intersection (underground), Loop 82 Overpass, Reconductor Redwood Feeder RW-230, Reconductor Redwood Feeder RW-340, Replace San Marcos Substation Transformer T-1, and continue Street Light Replacement Program.
- To begin integration considerations of engineering analysis and SCADA software with geographic information system, meter data management, and work management software.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Underground Locates – One Call System	Number	2,009	2,207	2,400
Design of Electric Lines both Overhead and Underground	WA's assigned	129	139	149
Existing Street Lights Within System	Fixtures	2,204	2,274	2,346
Pole Contacts	Number	21,891	21,927	21,963
Customer Yard Lights	Fixtures	1,367	1,398	1,430
PEC Street Lighting Outside of City's Electric Utility Service Territory, but inside the City's Limits	Number	103	116	131
Bluebonnet Street Lighting Outside of City's Electric Utility Service Territory, but inside the City's Limits	Number	82	87	93

# Maintenance

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## Mission Statement

The Maintenance Division of San Marcos Electric Utility has the mission to continually update and reconstruct the distribution system to maintain our high reliability factor. This division responds to service interruptions, works in all kinds of weather to restore service when these outages occur, and keeps the system operating uniformly on a daily basis. Maintenance personnel are constantly inspecting the distribution system and describing potential malfunction localities to the operations division for appropriate corrective action. These personnel install transformers and services to new customers. The disposition of their responsibilities exacts a professional manner since they are highly visible as they go about their daily routines.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	1,150,961	1,335,555	1,335,555	1,387,292
Contracted Services	253,236	304,760	304,760	311,420
Materials and Supplies	291,875	306,284	306,284	314,818
Other Charges	51,961	51,355	51,355	59,055
Capital Outlay	680,027	800,000	800,000	685,000
Total	2,428,060	2,797,954	2,797,954	2,757,585

## Goals and Objectives

- Proactively improve reliability through innovative techniques and devices.
- Strive to quickly and safely restore power during outages.
- Aggressively address Capital Improvement Project schedules through coordination with Electric Utility Operations and utilization of division personnel and contract labor.
- Continue in-house and TEEX-led training of line personnel to reduce accidents and improve safety.
- As in previous years, maintain substation power factors at or above 97% lagging during peak loads.
- Maximize construction and maintenance performed by City crews in order to reduce contract labor cost.
- Demonstrate to our customers we are dedicated to providing the best service possible.
- Continue improved and timely maintenance of the City's streetlight system.

## What We Accomplished in 2012-13

- Continued aggressive tree trimming schedule utilizing McCoy's Tree Surgery in efforts to reduce outages caused by tree limbs affecting electric lines.
- Conducted a survey of street lighting (97% successful burn rate).
- Served on board and planning committee for the Municipal Electric Safety Exchange.
- Major project work: Canyon Substation Feeders (100% complete); Clovis Barker-McCarty Tie Line (50% complete); Downtown Underground Lines - Overhead Portion (100% complete); Ranch Road 12 Feeders (40% complete); Rio Vista Line Relocation (100% complete); San Marcos Feeder SM-180 Reconductor (complete); The Park at Willow Creek subdivision (100% complete).
- Completed bi-annual tests of our "Hot Sticks" for personnel and public safety.
- Successfully completed first overhead line construction project with the line energized.

## What We Plan to Accomplish in 2013-14

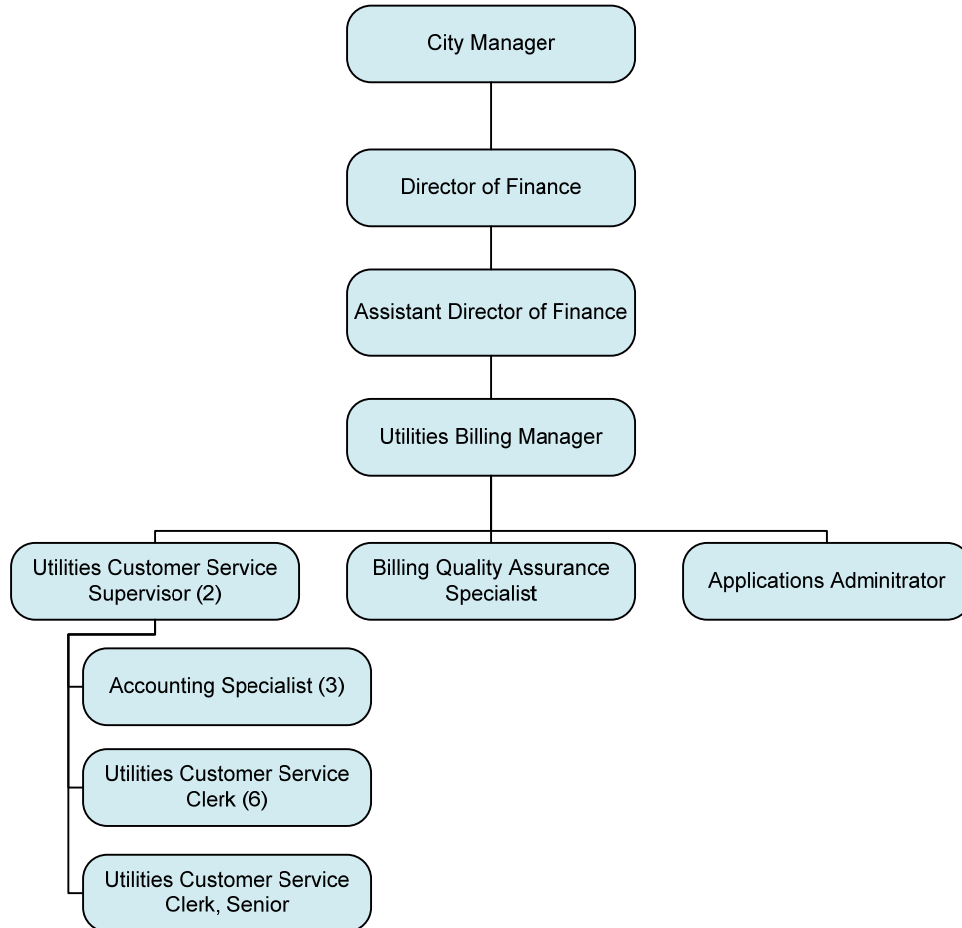
- Re-distribute and balance loads between substations to accommodate system growth.
- Perform tests for functionality of our feeder controllers.
- Work safely so as to have a "no lost time injury" year.
- Complete Capital Improvement Projects, including Downtown Underground Lines, Redwood Feeder Reconfiguration Projects, Replace San Marcos Substation Transformer T-2, Rio Vista Line Relocation, and Ranch Road 12 Feeder Reconductor, LBJ-MLK Intersection (underground).
- Begin Capital Improvement Projects, including Circuit Switcher Replacements, FM 2439 Hunter Road Improvements, Loop 82 Overpass, Loop 82 Feeder 560 Reconductor, Mitchell Pole Change Out, Streetlight Replacement Program (replace HPS with LED).
- Continue the annual Street Light Survey to address maintenance needs and safety concerns.
- Continue aggressive tree trimming schedule utilizing McCoy's Tree Surgery in an effort to reduce outages caused by tree limbs affecting electric lines.
- Continue in-house and TEEX-led training of line personnel to reduce accidents and improve safety.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Service Calls	Job Orders	1,889	1,354	1,300
Power Outages	Job Orders	205	183	125
Outages Caused by Animals	Job Orders	136	126	114
Transformers Installed	Units	101	150	150
Poles Installed	Number	113	120	125
Underground Primary Installed	Feet	26,652	45,400	50,000
Overhead Primary Installed	Feet	12,210	25,000	20,000
Street Light Burn Rate	Percent	90	93	95



# Utility Business Office

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## Mission Statement

The Utility Billing and Collection Division is responsible for the billing and collection of all electric, water, wastewater, garbage, cemetery and other accounts. These tasks include billing, collection, customer relations, utility service connections and disconnections, computer data entry, and computer output product initiation, as well as reporting utility data to management.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	730,001	850,323	850,323	880,389
Contracted Services	323,874	362,868	362,868	376,079
Materials and Supplies	46,530	60,563	60,563	60,563
Other Charges	10,957	18,205	18,205	18,205
Capital Outlay	0	0	0	0
Total	1,111,362	1,291,959	1,291,959	1,335,236

## Goals and Objectives

- Implement the new utility services customer web-portal “Customer Connect”.
- Complete AMI-Metersense implementation.
- Renegotiate support contract with Harris NS and Smart-works to reduce redundancy of processes and cost.
- Continue to expand and promote online applications/capabilities to customers such as: AMI interval read data, reoccurring credit card payments, card swipes and signature pads.
- Expand QA plan to improve data entry by the utility staff.

## What We Accomplished in 2012-13

- Continued implementation of MDM software (MeterSense) that will interface with billing, GIS, SCADA, and other utility applications to provide remote functionality, rules engines, and reports for QA and analysis purposes.
- Implement mail outsourcing process/function.
- Initiated ongoing referral of past-due accounts to collection agency.
- Implemented ACH payments for commercial utility customers.
- Implemented automated billing file with TSU.
- Implement GF payment with AP staff.
- Streamlined the UB journal processing with AP.
- Implemented Out-bound courtesy calls to utility customers.
- Renegotiate armored services contract.

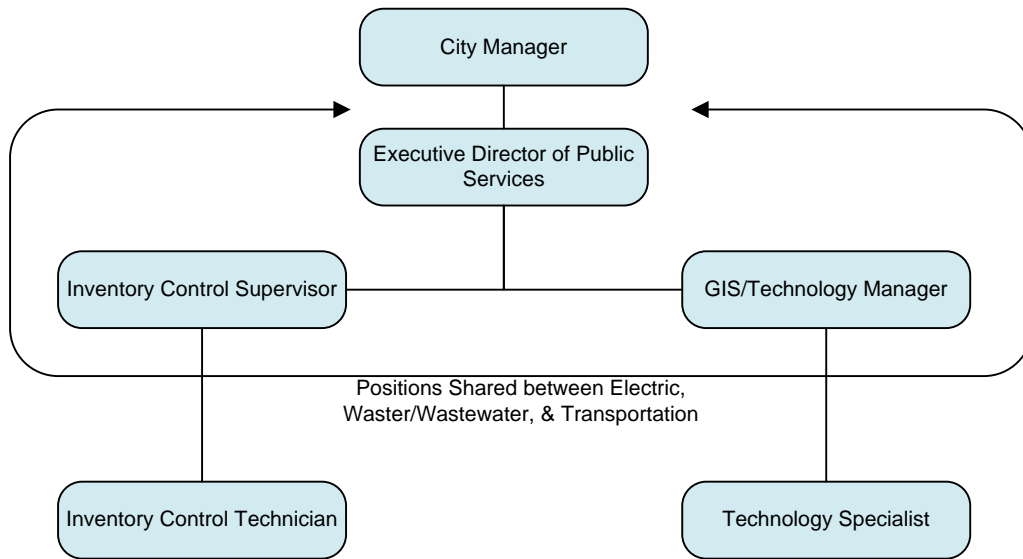
## What We Plan to Accomplish in 2013-14

- Install a new web-portal for UCS that will provide an AMI information, in addition will have custom design options for customers and the City.
- Implementation of AMI product – MeterSense.
- Continue to expand out-bound calls.
- Transfer collection agency referral process to a weekly function by billing clerk.
- Develop interface between the UB application and collection agency to automate referrals and payment.
- Expand functionality of Mail-Outsource vendor to automate UB processes.
- Renegotiate support contract with Harris NS and Smart-works to reduce redundancy of processes and cost.

<b>Performance Measures</b>	<b>Unit of Measure</b>	<b>Actual 2011-12</b>	<b>Estimated 2012-13</b>	<b>Projected 2013-14</b>
Electric Accounts	# Month	21,084	21,188	21,505
Water Accounts	# Month	10,000	9,887	10,035
Wastewater Accounts	# Month	8,289	8,185	8,307
Sewer Surcharge Accounts	# Month	245	262	265
Connects And Disconnects	# Month	1,735	2,059	2,089
Direct Draft Account	# Month	1,399	1,473	1,485
Budget Billing Accounts	Number	70	67	70
Non-Pay Disconnects	# Month	468	364	369
Payments/Cashier/Day	Number	81	86	88
Utility Bill Payments Processed Per Employee	Number	1,685	2,095	2,126
Online Utility Billing & Collections Web Payments	Number	49,423	71,858	72,935
Automated Telephone Payments (IVR) Interactive Voice Response System	Number	13,806	27,864	28,281
Percentage of Automated (Web & IVR) payments to Total Utility Services Customers	Percent	22%	24%	25%
Western Union Payments (HEB & Money Box locations)	Number	4,863	17,620	17,750

## Public Services Administration

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### Mission Statement

The Public Services Administration Division takes care of the operation, planning, and design of the electrical distribution system for the City of San Marcos, and is the first line of contact with the public, industry and others requesting information on policies and procedures.

### Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	0	298,667	298,667	345,622
Contracted Services	0	35,044	35,044	35,056
Materials and Supplies	0	4,350	4,350	6,350
Other Charges	0	13,213	13,213	12,245
Capital Outlay	0	0	0	0
<b>Total</b>	<b>0</b>	<b>351,274</b>	<b>351,274</b>	<b>399,273</b>

## Special Services

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### Department Organization

The Special Services Division is used to account for a variety of non-direct expenses. Examples of expenses include utilities, insurance, bank charges and operating transfers.

### Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	67,140	67,321	67,321	100,911
Purchase of Power	0	38,191,997	38,191,997	38,506,729
Contracted Services	432,762	739,014	732,114	763,313
Materials and Supplies	12,724	22,900	22,900	35,200
Other Charges	2,520,510	2,915,257	2,915,257	3,012,996
Franchise Fee	4,094,426	4,268,856	4,188,856	3,957,596
Operating Transfers	345,000	0	0	0
Transfer to Capital Reserves	3,145,000	999,339	0	0
Rate Stabilization	803,378	661	0	0
Capital Outlay	0	0	0	0
Debt Service	1,597,874	1,786,630	1,706,663	1,880,457
Total	13,018,814	48,991,975	47,825,108	48,257,202

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

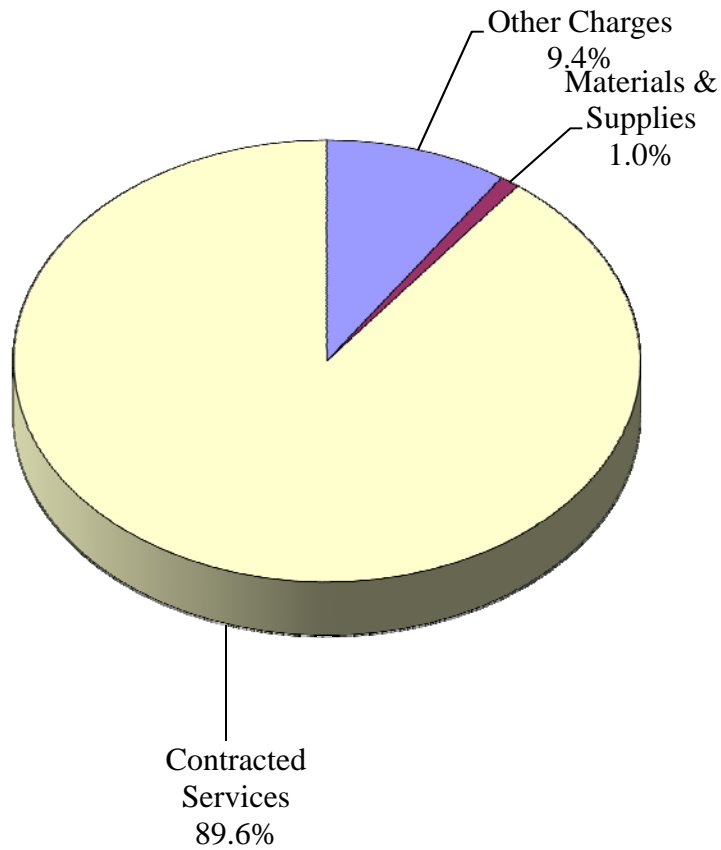
### MUNICIPAL AIRPORT FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>(68,657)</b>	<b>29,303</b>	<b>29,303</b>	<b>0</b>
<b>Operating Revenues</b>				
Interest Income	-	150	150	150
Penalties Assessed	-	-	-	-
City-Owned T-Hangar Rentals	44,062	46,500	32,066	41,700
City-Owned Shelter Rentals	8,655	7,514	7,902	7,425
Agricultural Land Lease	33,642	17,000	16,700	16,700
Fuel Flowage Fees	67,508	80,000	67,222	77,000
City-Owned Storage Area Rentals	3,450	2,450	1,200	2,400
Private Hangar/Land Rentals	29,667	23,000	19,763	29,908
Commercial Land/Facility Rentals	76,662	112,635	135,184	140,000
Commercial Gross Receipts	39,477	47,600	42,244	45,000
Commercial Land/Facility Improvement Credits	(41,813)	(47,966)	(47,966)	(47,966)
Other Revenue	59,790	-	909	409
<b>Total Operating Revenues</b>	<b>321,102</b>	<b>288,883</b>	<b>275,374</b>	<b>312,726</b>
<b>Non-Operating Revenues</b>				
Transfer from General Fund	120,636	90,082	83,596	78,822
<b>Total Non-Operating Revenues</b>	<b>120,636</b>	<b>90,082</b>	<b>83,596</b>	<b>78,822</b>
<b>Total Funds Available</b>	<b>373,081</b>	<b>408,268</b>	<b>388,273</b>	<b>391,548</b>
<b>Operating Expenses</b>				
Contracted Services	320,697	344,111	327,111	350,653
Materials and Supplies	-	2,000	2,000	4,000
Other Charges	23,080	57,854	59,162	36,895
<b>Total Operating Expenses</b>	<b>343,777</b>	<b>403,965</b>	<b>388,273</b>	<b>391,548</b>
<b>One-Time Expenses</b>				
One-Time Operating Transfer	-	-	-	-
<b>Total One-Time Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>29,303</b>	<b>4,303</b>	<b>0</b>	<b>(0)</b>
<b>Fund Balance as a Percentage of Operating Expenses</b>	<b>8.52%</b>	<b>1.07%</b>	<b>0.00%</b>	<b>0.00%</b>

# CITY OF SAN MARCOS

2013-14 ANNUAL BUDGET

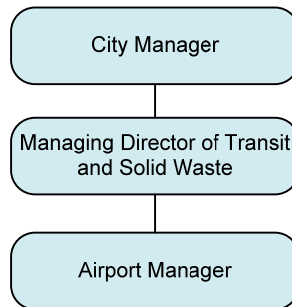
MUNICIPAL AIRPORT FUND



Division	Contracted Services	Materials & Supplies	Other Charges	Total
Administration	350,653	4,000	36,895	391,548

# Airport

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## Mission Statement

The San Marcos Municipal Airport provides for the aviation needs of the citizens of San Marcos and the regional community. The Administration of the Airport includes maintaining and improving the physical facilities, ensuring compliance with applicable Federal standards and rules, establishing and enforcing good airport operating practices, marketing, lease negotiation, and planning for short and long range needs of the Airport.

## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	0	0	0	0
Contracted Services	320,697	344,111	327,111	350,653
Materials and Supplies	0	2,000	2,000	4,000
Other Charges	23,080	57,854	59,162	36,895
Total	343,777	403,965	388,273	391,548

## Goals and Objectives

Launch a 5-year plan to transform the San Marcos Municipal Airport into the Best General Aviation Airport in Texas, with the following major performance metrics:

- Develop airport with a focus on First Class facilities in the North Side Development and broad appeal to multiple levels of the General Aviation market.
- Target development projects that will enhance the airport's revenues.
- Create a self-sustaining Airport Enterprise that fully funds its operating expenses and capital improvements with revenues generated by the airport.
- Fully leverage Federal and State grant funds to maintain and grow the airport. Target 85-90% grant-funding for capital improvements and eligible maintenance projects.

## What We Accomplished in 2012-13

- Began construction on Taxiway "J" repair and resurface
- As part of Phase One of the North Side Development, began construction on water and wastewater facilities to provide a long term solution to servicing the area for both current and ultimate development.



- A new lease format was approved by the City Council and implemented by airport management to more effectively guarantee proper insurance coverage and ensure City-owned facilities are being leased for storage of airworthy aircraft.
- Negotiations were completed for Randolph Air Force Base to begin using the San Marcos Airport for routine training flights.
- Airport management has begun working closely with Circuit of the Americas and Austin-Bergstrom to prepare for the upcoming F1 race.
- The City and TAP are still working diligently to get procure a tower radar display.
- Updated the airport section of the new City website to maximize ease of use for airport users and tenants.
- Major improvements to Airport Drive pavement and drainage will be completed.
- Signage and way finders will be added to Airport Drive.

### **What We Plan to Accomplish in 2013-14**

- Complete construction of Phase One North Side Development water and wastewater facilities and pavement project and begin construction of privately funded hangars.
- Complete construction of Taxiway “J” repair and resurface project; \$1.5M project, 90% federally funded.
- Begin design, engineering work, and construction for Runway 13-31 reconstruction (overlay, markings and lights).
- Develop and implement energy efficiency plan for airport.
- Successfully implement transportation plan for Circuit of the Americas race.
- Install a terminal radar display in the air traffic control tower with the help of local government officials.
- Finalize City acquisition of Texas State University-owned property adjacent to airport.

### **Performance Measures**

	Unit of Measure	Actual 2011-12	Estimated 2012-13	Projected 2013-14
Increase in Revenue	Percent	50.4	5.8	8.4%
General Fund Airport Transfers	Amount	97,897	93,026	73,082
Airport Controllable Accident Rate	Number	0	0	0
Commercial Tenants Operating at Airport	Number	14	15	16
Based Aircraft Accommodated	Number	230	250	260
CIP-Received from TxDOT/FAA	Dollar	7,454,570	3,938,000	320,000
Fuel Flowage	Gallons	395,982	418,796	481,615
Aircraft Operations- Takeoffs/Landings	Number	N/A	56,400	66,000

# CITY OF SAN MARCOS

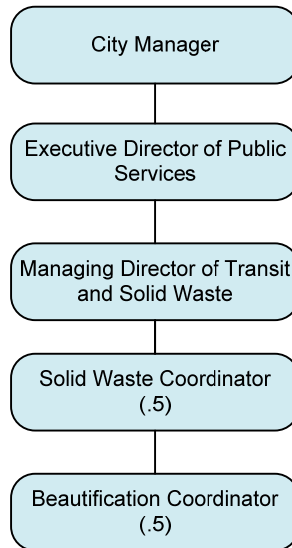
## 2013-14 Annual Budget

### SOLID WASTE COLLECTION UTILITY FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Fund Balance - Reserved and Unreserved</b>	<b>762,550</b>	<b>954,207</b>	<b>954,207</b>	<b>962,363</b>
<b>Operating Revenues</b>				
Residential Garbage Collection Fee	1,505,601	1,610,699	1,587,553	1,708,807
Penalties	50,303	58,190	57,190	61,429
Recycling Collection Fee	776,227	775,095	757,233	809,774
Other Revenue	8,501	40,000	45,000	45,000
<b>Total Operating Revenue</b>	<b>2,340,632</b>	<b>2,483,984</b>	<b>2,446,976</b>	<b>2,625,010</b>
<b>Total Funds Available</b>	<b>3,103,182</b>	<b>3,438,191</b>	<b>3,401,183</b>	<b>3,587,373</b>
<b>Operating Expenses</b>				
Personnel Services	35,311	119,075	119,075	122,315
Contracted Services	2,053,105	2,310,662	2,241,500	2,432,055
Materials and Supplies	17,069	24,355	24,355	21,853
Other Charges	43,490	26,640	53,890	56,005
Operating / Administrative Transfers	-	-	-	-
<b>Total Operating Expenses</b>	<b>2,148,975</b>	<b>2,480,732</b>	<b>2,438,820</b>	<b>2,632,228</b>
Capital Improvements	-	500,000	-	500,000
<b>Ending Unreserved Fund Balance</b>	<b>954,207</b>	<b>457,459</b>	<b>962,363</b>	<b>455,145</b>
<b>Fund Balance as a Percentage of Operating Expenses</b>	<b>44.40%</b>	<b>18.44%</b>	<b>39.46%</b>	<b>17.29%</b>

## Solid Waste Collection

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### Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	35,311	119,075	119,075	122,315
Contracted Services	2,053,105	2,310,662	2,241,500	2,432,055
Materials and Supplies	17,069	24,355	24,355	21,853
Other Charges	43,490	26,640	53,890	56,005
Capital Outlay	0	500,000	0	500,000
Operating Transfers	0	0	0	0
<b>Total</b>	<b>2,148,975</b>	<b>2,980,732</b>	<b>2,438,820</b>	<b>3,132,228</b>

# CITY OF SAN MARCOS

## 2013-14 Annual Budget

### TRANSIT FUND

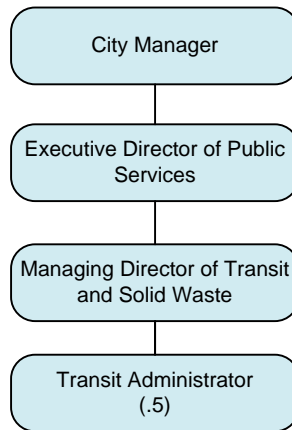
	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Fund Balance - Reserved and Unreserved</b>	-	-	-	-
<b>Operating Revenues</b>				
Federal Transit Funds	-	724,800	-	-
State Transit Funds	-	175,054	-	-
Fare Revenue	-	67,250	-	-
Other Revenue	-	-	-	-
<b>Total Operating Revenue</b>	-	<b>967,104</b>	-	-
Operating Transfer - General Fund	-	327,152	327,152	326,114
<b>Total One-Time Operating Revenues</b>	-	<b>327,152</b>	<b>327,152</b>	<b>326,114</b>
<b>Total Funds Available</b>	-	<b>1,294,256</b>	<b>327,152</b>	<b>326,114</b>
<b>Operating Expenses</b>				
Personnel Services	-	82,916	82,916	21,107
Contracted Services	-	1,195,000	227,895	302,007
Materials and Supplies	-	11,000	11,000	3,000
Other Charges	-	5,341	5,341	-
<b>Total Operating Expenses</b>	-	<b>1,294,257</b>	<b>327,152</b>	<b>326,114</b>
Capital Improvements	-	-		
<b>Ending Unreserved Fund Balance</b>	-	<b>(1)</b>	-	<b>0</b>

Fund Balance as a Percentage of Operating Expenses

0.00%

# Transit

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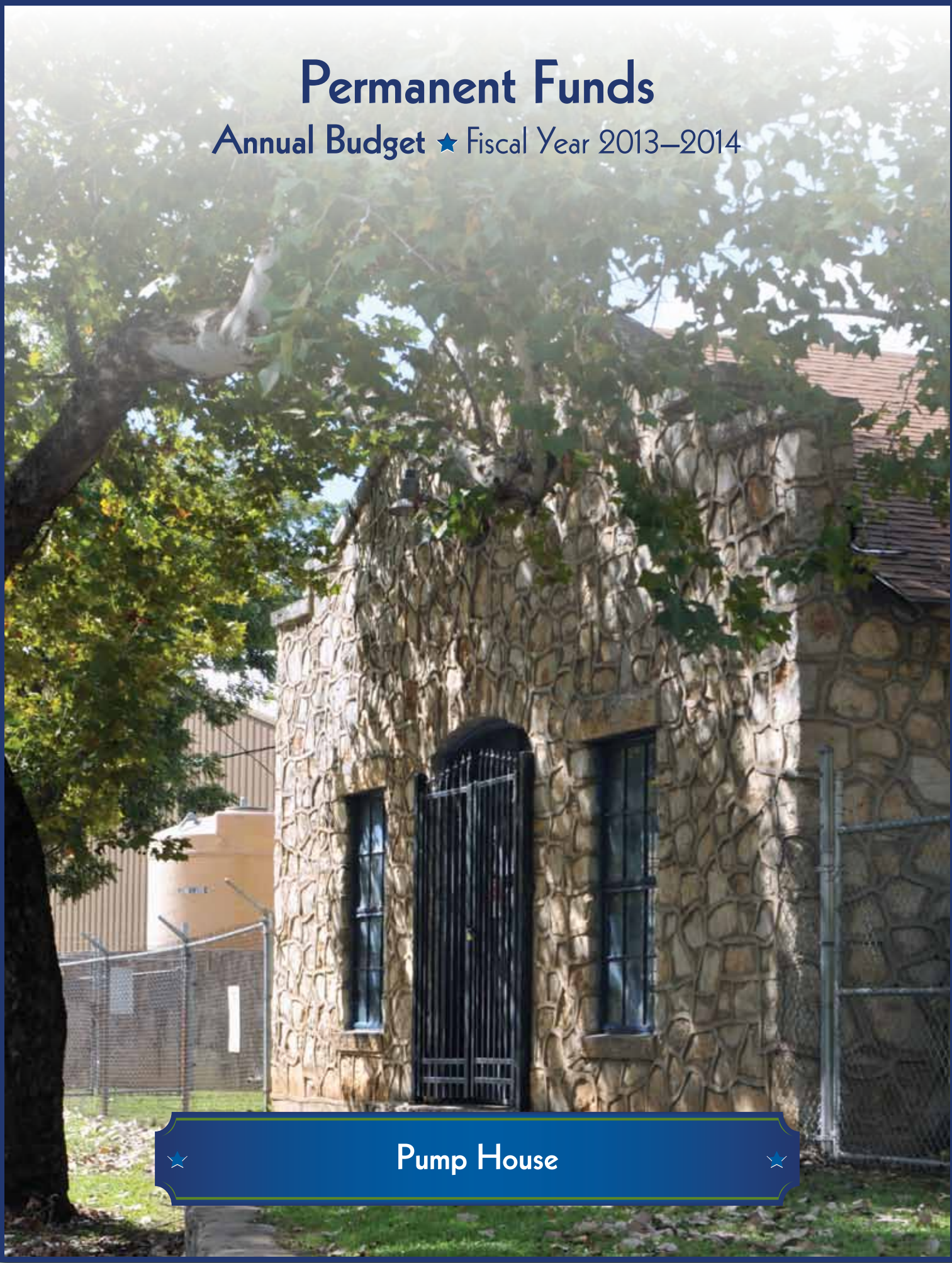
## Expenses by Category

	Actual 2011-12	Original Approved 2012-13	Revised 2012-13	Adopted 2013-14
Personnel Services	0	82,916	82,916	72,278
Contracted Services	0	1,195,000	239,000	245,495
Materials and Supplies	0	11,000	11,000	3,000
Other Charges	0	5,341	5,341	5,341
Operating Transfers	0	0	0	0
Capital Outlay	0	0	0	0
Total	0	1,294,257	338,257	326,114

# Permanent Funds

Annual Budget ★ Fiscal Year 2013–2014

Permanent Funds



★ Pump House ★

# CITY OF SAN MARCOS

## 2013-14 Annual Budget

### CEMETERY PERPETUAL CARE TRUST FUND

	Actual 2011/2012	Approved 2012/2013	Revised 2012/2013	Adopted 2013/2014
<b>Beginning Unreserved Fund Balance</b>	<b>1,024,393</b>	<b>1,039,799</b>	<b>1,039,799</b>	<b>1,054,799</b>
<b>Operating Revenues</b>				
Interest Income	4,526	3,000	5,000	5,000
Perpetual Care Sales	10,880	30,500	10,000	10,000
<b>Total Operating Revenues</b>	<b>15,406</b>	<b>33,500</b>	<b>15,000</b>	<b>15,000</b>
<b>Total Funds Available</b>	<b>1,039,799</b>	<b>1,073,299</b>	<b>1,054,799</b>	<b>1,069,799</b>
<b>Operating Expenditures</b>				
Operating Transfers	-	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,039,799</b>	<b>1,073,299</b>	<b>1,054,799</b>	<b>1,069,799</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	100.00%	100.00%	100.00%	100.00%

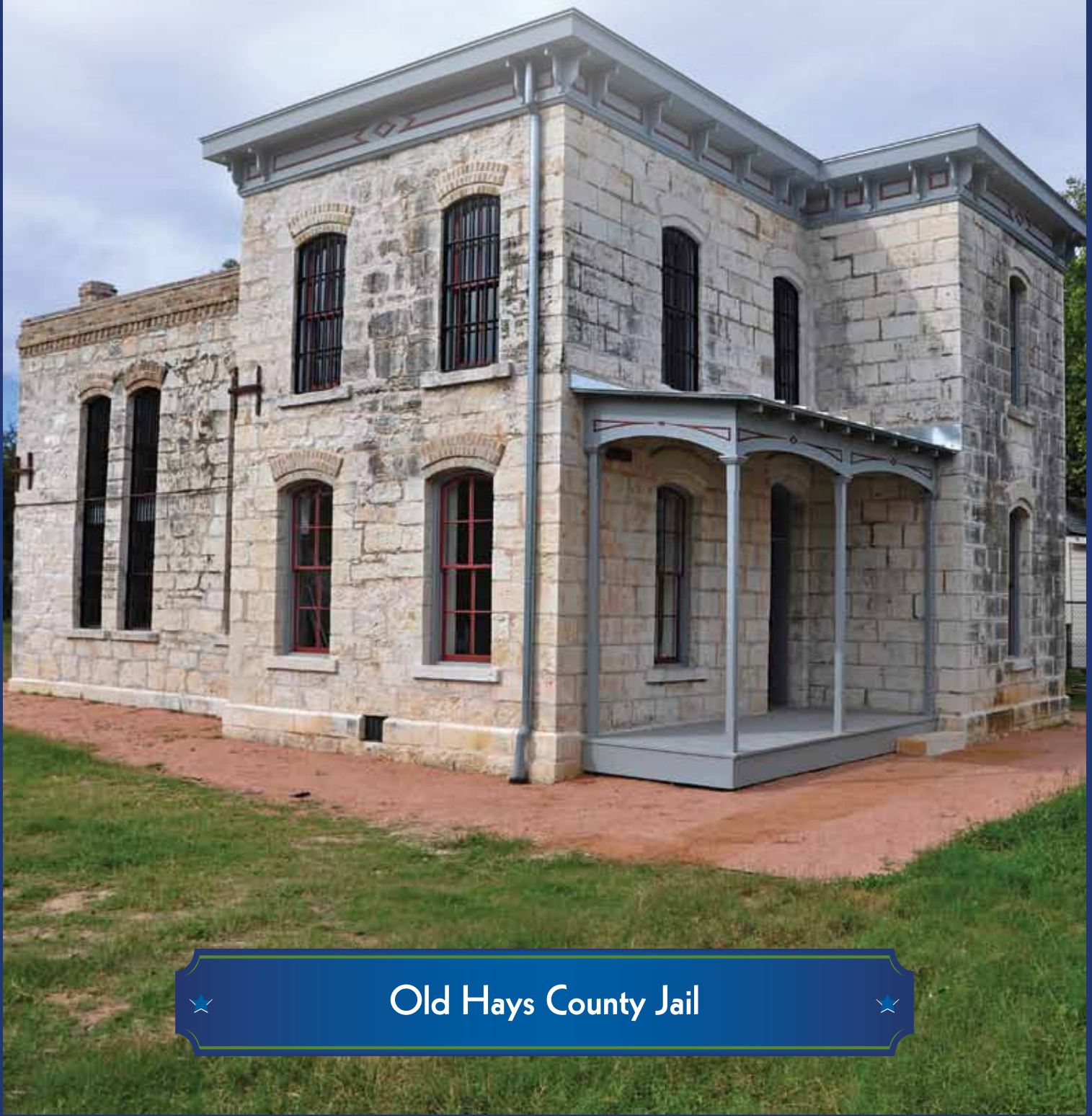






# Ten Year CIP

Annual Budget ★ Fiscal Year 2013–2014



★ Old Hays County Jail ★

# Executive Summary

## Capital Improvements Program

Section 7.02 of the San Marcos City Charter requires the Planning and Zoning Commission to submit annually to the City Council, not less than 120 days prior to the beginning of the fiscal year, a list of recommended capital improvements found necessary or desirable. In accordance with the city's commitment to best business practices, and pursuant to the charter requirement, the city has established an on-going ten-year Capital Improvements Program (CIP) to plan for capital expenditures and identify funding sources for these projects.

The CIP is a budgetary tool for community decision-makers and suggests a variety of possible project funding sources, ranging from operating budgets, state and federal grants, to future voter approved bond programs. The CIP also suggests the particular year in which projects might be authorized. Since the first year of each CIP cycle is predominately adopted as part of the upcoming fiscal year's expenditures, it is important that the list of first year projects accurately reflects the goals and priorities of the City Council and the capacity of the city to provide the funding. The nine subsequent years in the document are utilized for planning purposes only.

A CIP project generally involves a capital expenditure of public funds, beyond maintenance and operating cost, for the acquisition, construction or improvement of a needed physical facility.

## CIP Process

**February** - City Council Budget Workshop. The City Council adopts a budget policy statement that includes their priorities for the upcoming fiscal year.

**February / March** - Meeting is held with the Council of Neighborhood Associations to kick-off the Capital Improvements Plan process. The purpose of the meeting is to report on the status of the current CIP and to solicit ideas and suggestions for new projects. All suggestions are compiled and distributed to appropriate city personnel for evaluation and possible inclusion in the upcoming CIP.

**March / April** - Department Heads prepare their project submittals for inclusion in the CIP. Project Input Forms are compiled by the Planning and Development Services Department and the draft CIP is assembled.

**April** - The Administrative Review Committee reviews the draft CIP. This committee consists of the City Manager, Deputy City Manager, and the Directors of Finance and Planning and Development Services. The purpose of this review is to evaluate project proposals, coordinate the timing of projects, review funding proposals.

**May** - Planning and Zoning Commission review. Workshops are held to discuss project proposals and public hearings are held to solicit participation and comments.

**June** - City Council receives CIP recommendation and incorporates year one into the upcoming budget development process.

## City Council Priorities

Each year the CIP reflects the priorities established by the City Council in their budget policy statement. Past CIP's have indicated a strong City Council commitment to upgrading and building the city's water and wastewater systems, and building new facilities to provide better services to the public. Projects such as the new surface water treatment plant reduced the city's dependence on underground water from the Edwards Aquifer. The reconstruction and upgrading of the wastewater treatment plant increased the capacity of the facility and improved the quality of the discharge into the San Marcos River. These and other projects, such as the construction of a new library, fire station, and activity center, were all CIP projects that evolved from a conceptual stage to the fully funded and ready to be bid stage in the first year of the CIP.

The Capital Improvements Program for Fiscal Years 2008/09 to 2016/17 recognizes City Council priorities and demonstrates a commitment to address the growth-related challenges facing the community. Growth issues, the economy, and the quality of life of the citizens are all impacted by the effectiveness of the city's thoroughfare system, and the CIP reflects a focus of future financial resources toward street and drainage projects.

## Funding Sources

A variety of funding sources are identified in the CIP. Time constraints, previous commitments, voter approvals, revenues, and fund balances can determine which of the various sources is most appropriate for a particular project. The following definitions were utilized to determine the project funding recommendations contained in the CIP:

**General Obligation Bonds (GO's)** – Bonds that finance a variety of public projects such as streets, buildings, and capital improvements. GO's are backed by the full faith and credit of the government entity and are repaid through assessment of a property tax levy. GO's are issued only after receiving voter approval.

**Certificates of Obligation (CO's)** – Debt instruments used to finance capital improvement projects. CO's are backed by the full faith and credit of the government entity and are fully payable from a property tax levy. CO's differ from GO's in that they are approved by the City Council and are not voter approved.

**Revenue Bond** – Bonds whose principal and interest are payable exclusively from user fees. Revenue bonds are backed by the full faith and credit of the government entity.

**General Fund** – The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is used as a funding source for projects related to streets, public buildings, parks, and other capital improvements for the general use of the citizenry.

**Electric Utility Fund** – The fund used to account for operations financed through the sale of electricity. The Electric Utility Fund is used as a funding source for projects related to the electric distribution system.

**Water/Wastewater Utility Fund** – The fund used to account for operations financed through the sale of water and wastewater treatment. The Water/Wastewater Utility Fund is used as a funding source for projects related to the water and wastewater system.

**Grants** – Contributions or gifts of cash or other assets from another governmental agency or foundation to be used for a specific purpose, activity or facility.

## Operating Budget Impact

The Capital Improvements Program is primarily funded through the issuance of general obligation bonds, revenue bonds, certificates of obligation and grants from external agencies. Funding through annual budget appropriations is rare and used for smaller projects that can be completed within a fiscal year or shortly thereafter. The majority of projects within the CIP are for infrastructure construction, reconstruction and improvements. The operational impact of these projects is minimal other than incorporating those projects into ongoing maintenance and upkeep with other infrastructure assets. Those projects that will affect operation budgets are identified and quantified.

The first year of the CIP is funded through the issuance of debt. The corresponding principal and interest payments are budgeted within the respective fund. Other than debt service payments, there are no other budgeted amounts for operations unless specifically identified. It is rare that a CIP will cause a significant increase in operational expenses. Most operational budgets are increased because of other factors. Although conceptually a physical improvement should reduce operational expenses for repair, the likelihood is that the operational expense will remain budgeted for other needed repair expenses.

Operational impacts for CIP projects listed in years two through ten are estimates and will not impact the adopted budget. These future operational impacts are for planning purposes only and are used to evaluate whether a project receives appropriation.

<b>Name</b>		<b><u>2014</u></b> <b><u>Proposed City</u></b> <b><u>Cost</u></b>	<b><u>2015</u></b> <b><u>Proposed City</u></b> <b><u>Cost</u></b>	<b><u>2016</u></b> <b><u>Proposed City</u></b> <b><u>Cost</u></b>	<b><u>2017</u></b> <b><u>Proposed City</u></b> <b><u>Cost</u></b>	<b><u>2018</u></b> <b><u>Proposed City</u></b> <b><u>Cost</u></b>	<b><u>2019-2023</u></b> <b><u>Proposed City</u></b> <b><u>Cost</u></b>	<b><u>Total City 10 Year</u></b> <b><u>Cost</u></b>
<b>Airport</b>		\$ 580,000	\$ 420,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000	\$ 1,400,000
Airport	Airport Drive Lighting		\$ 150,000				\$ -	\$ 150,000
Airport	Airport Hangars		\$ 120,000				\$ -	\$ 120,000
Airport	Airport Property Acquisitions		\$ 100,000				\$ -	\$ 100,000
Airport	Ramp Grant Match	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000	\$ 500,000
Airport	Recondition Runway 13-31	\$ 500,000					\$ -	\$ 500,000
Airport	Security Improvements at Airport	\$ 30,000					\$ -	\$ 30,000
<b>Community Services</b>		\$ 500,000	\$ 965,000	\$ 1,200,000	\$ 2,450,000	\$ 2,000,000	\$ 2,000,000	\$ 7,115,000
Comm SVS	City Facilities Roof Replacement		\$ 200,000	\$ 200,000			\$ -	\$ 400,000
Comm SVS	City Facility HVAC - Police		\$ 500,000				\$ -	\$ 500,000
Comm SVS	City Facility Parking Lots		\$ 150,000	\$ 300,000	\$ 300,000		\$ -	\$ 750,000
Comm SVS	Police Emergency 911 Comm Center				\$ 550,000		\$ -	\$ 550,000
Comm SVS	Shooting Range Police Facility (bullet trap)			\$ 400,000			\$ -	\$ 400,000
Comm SVS	SWAT Building - Garage/Storage/Parking		\$ 115,000				\$ -	\$ 115,000
Comm SVS	Blanco River Village City Park			\$ 200,000			\$ -	\$ 200,000
Comm SVS	Childrens Park Renovation				\$ 200,000	\$ 1,000,000	\$ 1,000,000	\$ 1,200,000
Comm SVS	City Park - ADA Playground			\$ 100,000	\$ 900,000		\$ -	\$ 1,000,000
Comm SVS	Habitat Conservation Plan/River Bank	\$ 500,000					\$ -	\$ 500,000
Comm SVS	Park Land Acquisition					\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Comm SVS	Swimming Pool Improvements - Rio Vista				\$ 500,000		\$ -	\$ 500,000
<b>Development Services</b>		\$ 1,250,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 350,000	\$ 1,700,000
Devel SVS	Comprehensive Plan	\$ 50,000	\$ 50,000	\$ 50,000		\$ 50,000	\$ 100,000	\$ 250,000
Devel SVS	Downtown Parking Implementation	\$ 1,200,000					\$ -	\$ 1,200,000
Devel SVS	Transportation Master Plan						\$ 250,000	\$ 250,000
<b>Public Safety</b>		\$ 1,540,000	\$ 1,000,000	\$ 950,000	\$ 310,000	\$ 1,470,000	\$ 3,005,000	\$ 6,805,000
Public Safety	Fire Department Brush Truck #2 (52-319)				\$ 160,000		\$ -	\$ 160,000
Public Safety	Fire Department Engine Replacement E-2 (52-614)						\$ 785,000	\$ 785,000
Public Safety	Fire Department Engine Replacement-E-4 (52-315)			\$ 650,000			\$ -	\$ 650,000
Public Safety	Fire Department Fire Truck #3 (52-303)	\$ 1,100,000					\$ -	\$ 1,100,000
Public Safety	Fire Department Rescue Truck/Apparatus (52-503)		\$ 700,000				\$ -	\$ 700,000
Public Safety	Ladder Truck Replacement T-5 (52-300)					\$ 1,320,000	\$ 1,320,000	\$ 1,320,000
Public Safety	Self Contained Breathing Apparatus Replacement	\$ 250,000	\$ 100,000	\$ 100,000			\$ -	\$ 450,000
Public Safety	Automated Vehicle Locator	\$ 40,000	\$ 50,000				\$ -	\$ 90,000
Public Safety	Coban Digital Mobile Video	\$ 150,000	\$ 150,000	\$ 200,000	\$ 150,000	\$ 150,000	\$ 900,000	\$ 1,550,000

<u>Name</u>	<u>2014</u> <u>Proposed City</u> <u>Cost</u>	<u>2015</u> <u>Proposed City</u> <u>Cost</u>	<u>2016</u> <u>Proposed City</u> <u>Cost</u>	<u>2017</u> <u>Proposed City</u> <u>Cost</u>	<u>2018</u> <u>Proposed City</u> <u>Cost</u>	<u>2019-2023</u> <u>Proposed City</u> <u>Cost</u>	<u>Total City 10 Year</u> <u>Cost</u>
<b>Transportation/Engineering</b>	<b>\$ 2,951,750</b>	<b>\$ 1,676,428</b>	<b>\$ 1,698,545</b>	<b>\$ 527,117</b>	<b>\$ 1,460,000</b>	<b>\$ 6,995,000</b>	<b>\$ 13,848,840</b>
Transportation Airport Master Plan Updates						\$ 150,000	\$ 150,000
Transportation Downtown Reconstruction Ph II - Design			\$ 200,000			\$ -	\$ 200,000
Transportation Engineering -CIP Department Funding	\$ 306,750	\$ 226,428	\$ 146,545	\$ 67,117		\$ -	\$ 746,840
Transportation Extension/Paving of Hillier St Franklin Road Old RR 12 Traffic						\$ 510,000	\$ 510,000
Transportation Signal	\$ 250,000					\$ -	\$ 250,000
Transportation Mill Race Repairs and Improvements						\$ 400,000	\$ 400,000
Transportation Old RR 12 Widen Craddock-Holland	\$ 1,400,000					\$ -	\$ 1,400,000
Transportation Old RR12 Bike and Ped (2005 Bond Election Project)	\$ 770,000					\$ -	\$ 770,000
Transportation Pedestrian Crossing With Signal At Riverside and Hopkins						\$ 300,000	\$ 300,000
Transportation Reconstruction of Downtown Alleys						\$ 150,000	\$ 150,000
Transportation Sessom Reconstruction Phase II SH 21 San Marcos River Bridge		\$ 600,000				\$ -	\$ 600,000
Transportation Prel Engr Rpt Sidewalks - New in Various Neighborhoods	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	\$ 1,800,000
Transportation Stagecoach Road Widening Centerpoint Intrscn w/ Main					\$ 500,000	\$ 500,000	\$ 500,000
Transportation Outlet Mall Entrances Imprvmts					\$ 300,000	\$ 300,000	\$ 300,000
Transportation Craddock Ave Sidewalks Crossroads Traffic						\$ 250,000	\$ 250,000
Transportation Signal/Crosswalk Imp River Ridge Extension to Post Road			\$ 342,000			\$ -	\$ 342,000
Transportation School Zone Flashers			\$ 250,000			\$ -	\$ 250,000
Transportation Sidewalk Replacement & Gap Improvements		\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 340,000
Transportation Sidewalks Along Chestnut St			\$ 250,000			\$ -	\$ 250,000
Transportation Traffic Calming	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 150,000	\$ 250,000
Transportation Traffic Signal Reliability Project		\$ 115,000				\$ -	\$ 115,000
Transportation Traffic Synchronization		\$ 225,000				\$ -	\$ 225,000
Transportation Wayfinding		\$ 200,000	\$ 200,000			\$ -	\$ 400,000
Transportation Yarrington Improvements PER						\$ 150,000	\$ 150,000
<b>Technology</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 246,666</b>	<b>\$ 346,667</b>	<b>\$ 1,446,666</b>	<b>\$ 1,933,332</b>
Technology Disaster Recovery Infrastructure (every 5 yrs)				\$ 166,666		\$ 166,666	\$ 333,332
Technology Fiber Optic Infrastructure Expansions/Maintenance	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 480,000	\$ 800,000
Technology Network Infrastructure					\$ 266,667	\$ 266,667	\$ 266,667
Technology Oracle Upgrades (every 2-3 yrs)						\$ 533,333	\$ 533,333

<u>Name</u>	<u>2014</u> <u>Proposed City</u> <u>Cost</u>	<u>2015</u> <u>Proposed City</u> <u>Cost</u>	<u>2016</u> <u>Proposed City</u> <u>Cost</u>	<u>2017</u> <u>Proposed City</u> <u>Cost</u>	<u>2018</u> <u>Proposed City</u> <u>Cost</u>	<u>2019-2023</u> <u>Proposed City</u> <u>Cost</u>	<u>Total City 10 Year</u> <u>Cost</u>
<b>Drainage</b>	<b>\$ 1,595,200</b>	<b>\$ 1,615,571</b>	<b>\$ 2,098,618</b>	<b>\$ 741,847</b>	<b>\$ 5,059,000</b>	<b>\$ 6,959,000</b>	<b>\$ 12,510,236</b>
Drainage Cottonwood Creek Detention Study				\$ 150,000		\$ -	\$ 150,000
Drainage Comprehensive Plan				\$ 50,000	\$ 50,000	\$ 100,000	\$ 150,000
Drainage County/Uhland Nuisance							
Drainage Drainage				\$ 225,000		\$ 900,000	\$ 1,125,000
Drainage Water Quality at Various Locations				\$ 200,000		\$ -	\$ 200,000
Drainage Drainage Master Plan Update						\$ 500,000	
Drainage Engineering -CIP Department							
Drainage Funding	\$ 122,700	\$ 90,571	\$ 58,618	\$ 26,847		\$ -	\$ 298,736
Drainage Hopkins Historic Area Drainage							
Drainage Improvements	\$ 1,000,000					\$ -	\$ 1,000,000
Drainage Hutchison Storm Sewer							
Drainage Improvements					\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Drainage NRCS Reservoir #5 Expansion Prel							
Drainage Engr Rpt					\$ 125,000	\$ 125,000	\$ 125,000
Drainage Old RR 12 Widen Craddock-							
Drainage Holland	\$ 200,000					\$ -	\$ 200,000
Drainage Purgatory Creek Channel	\$ 100,000	\$ 100,000	\$ 1,000,000			\$ -	\$ 1,200,000
Drainage River Road RR Underpass -							
Drainage Drainage improvements PER	\$ 82,500					\$ -	\$ 82,500
Drainage River Road RR Undrps-Drainage							
Drainage Imprvmt (lg term solution)					\$ 600,000	\$ 600,000	\$ 600,000
Drainage Drainage Improvements (short							
Drainage term solution)		\$ 200,000				\$ -	\$ 200,000
Drainage Schulle Creek Culvert Imp			\$ 200,000			\$ -	\$ 200,000
Drainage Sessom Creek Drainage Study							
Drainage Implementation		\$ 400,000				\$ -	\$ 400,000
Drainage Sessom Drainage Improvements							
Drainage at Comanche		\$ 485,000				\$ -	\$ 485,000
Drainage Stormwater System							
Drainage Improvements	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 540,000	\$ 900,000
Drainage Stream Gage Network			\$ 250,000			\$ -	\$ 250,000
Drainage Water Quality in San Marcos							
Drainage Plaza Park			\$ 500,000			\$ -	\$ 500,000
Drainage William Pettus Drainage							
Drainage Improvements		\$ 250,000				\$ -	\$ 250,000
Drainage Willow Springs Creek Drainage							
Drainage Imp, North of Guadalupe					\$ 2,194,000	\$ 2,194,000	\$ 2,194,000

Name		2014 Proposed City Cost	2015 Proposed City Cost	2016 Proposed City Cost	2017 Proposed City Cost	2018 Proposed City Cost	2019-2023 Proposed City Cost	Total City 10 Year Cost
Water		\$ 5,495,993	\$ 5,550,508	\$ 5,153,900	\$ 7,855,000	\$ 7,171,667	\$ 49,599,517	\$ 73,654,918
Water	Centerpoint - Crystal Clear Water Interconnection					\$ 100,000	\$ 100,000	\$ 100,000
Water	Centerpoint Rd 12" Water Main Extension					\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Water	Cheatham Water Line			\$ 600,000			\$ -	\$ 600,000
Water	Comprehensive Plan Cottonwood Creek 24" Water Tie In	\$ 50,000	\$ 50,000		\$ 50,000		\$ -	\$ 150,000
Water	Cottonwood Creek Parkway Water	\$ 1,400,000					\$ -	\$ 1,400,000
Water	County/Uhland Nuisance Drainage						\$ 1,930,000	\$ 1,930,000
Water	Deerwood and Sleepy Hollow Water Improvements			\$ 400,000	\$ 3,500,000		\$ -	\$ 3,900,000
Water	Extend 2" on McCarty IH35 Access to Rail Road	\$ 300,000					\$ -	\$ 300,000
Water	Green Haven & Briarwood Water Improvements						\$ 1,300,000	\$ 1,300,000
Water	Highway 21 12-inch Water Line Extension					\$ 400,000	\$ 400,000	\$ 400,000
Water	Hopkins Water and Wastewater Improvements			\$ 1,250,000			\$ -	\$ 1,250,000
Water	Hopkins Water Line Replacement - LBJ to CM Allen				\$ 500,000		\$ -	\$ 500,000
Water	Hunter Road 8" Waterline McCarty to Reimer	\$ 500,000					\$ -	\$ 500,000
Water	Hunter to Soyars - Tank 24" Main						\$ 935,000	\$ 935,000
Water	Hunter West Side - Centerpoint to Posey						\$ 1,500,000	\$ 1,500,000
Water	Hwy 123 12" Water AC Line Replacement				\$ 1,300,000		\$ -	\$ 1,300,000
Water	IH 35 Water McCarty-Centerpoint					\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Water	IH 35 Waterline Crossings			\$ 800,000			\$ -	\$ 800,000
Water	IH 35S Water Wonder World to Clovis and Civic		\$ 1,400,000			\$ 250,000	\$ 250,000	\$ 1,650,000
Water	Kingswood Well Improvements			\$ 300,000			\$ -	\$ 300,000
Water	Leah Dr 12" Water				\$ 300,000		\$ -	\$ 300,000
Water	Lime Kiln Water Line Oversize						\$ 500,000	\$ 500,000
Water	Loop Miscellaneous Water Mains				\$ 850,000		\$ -	\$ 850,000
Water	Loop Street Fire Protection McCarty & Old Bastrop Road South	\$ 600,000					\$ -	\$ 600,000
Water	McCarty Tank Improvements						\$ 1,000,000	\$ 1,000,000
Water	Misc Northeast Water Improvements					\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Water	Network Infrastructure					\$ 266,667	\$ 266,667	\$ 266,667
Water	Northside Elevated Tank Prel Engr Rpt						\$ 1,500,000	\$ 1,500,000
Water	Old Bastrop & FM 621	\$ 50,000					\$ -	\$ 50,000
Water	Old Bastrop Hwy Water Phase 1					\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Water	Old RR 12 Widen Craddock-Holland	\$ 800,000					\$ -	\$ 800,000
Water	Post Road Waterline Oversize	\$ 600,000					\$ -	\$ 600,000
Water	Red Sky Water Improvements						\$ 1,600,000	\$ 1,600,000
Water	River Parks Reclaimed Water line Construction		\$ 3,000,000				\$ -	\$ 3,000,000
Water	River Ridge Water Line Extension						\$ 900,000	\$ 900,000
Water	Soyars Storage Tank #2						\$ 2,000,000	\$ 2,000,000
Water	Stagecoach to McCarty Water Tank						\$ 800,000	\$ 800,000



<u>Name</u>		<u>2014</u> <u>Proposed City</u> <u>Cost</u>	<u>2015</u> <u>Proposed City</u> <u>Cost</u>	<u>2016</u> <u>Proposed City</u> <u>Cost</u>	<u>2017</u> <u>Proposed City</u> <u>Cost</u>	<u>2018</u> <u>Proposed City</u> <u>Cost</u>	<u>2019-2023</u> <u>Proposed City</u> <u>Cost</u>	<u>Total City 10 Year</u> <u>Cost</u>
<b>Water</b>		\$ 5,495,993	\$ 5,550,508	\$ 5,153,900	\$ 7,855,000	\$ 7,171,667	\$ 49,599,517	\$ 73,654,918
Water	Staples Road Phase 1 12" Water Surface Water Treatment Plant			\$ 650,000			\$ -	\$ 650,000
Water	Auto Transfer Switch	\$ 300,000					\$ -	\$ 300,000
Water	Trunk Hill Tank						\$ 1,790,000	\$ 1,790,000
Water	Water Distribution Imp	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 550,000	\$ 950,000
Water	Water Improvements	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 450,000	\$ 950,000
Water	Water Main Oversizing		\$ 150,000		\$ 150,000		\$ 300,000	\$ 600,000
Water	Water Master Plan						\$ 500,000	\$ 500,000
Water	Water Pump Station Improvements	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000	\$ 1,400,000
Water	Water Supply - HCPUA	\$ 595,993	\$ 650,508	\$ 753,900	\$ 805,000	\$ 805,000	\$ 24,702,850	\$ 27,508,251

		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019-2023</u>	<u>Total City 10 Year</u>
<u>Name</u>		<u>Proposed City</u>	<u>Proposed City</u>	<u>Proposed City</u>	<u>Proposed City</u>	<u>Proposed City</u>	<u>Proposed City</u>	
		<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>
	<b>Wastewater</b>	\$ 4,787,050	\$ 4,178,212	\$ 5,570,518	\$ 6,823,283	\$ 4,674,500	\$ 20,964,499	\$ 41,473,562
Wastewater	Blanco Gardens Neighborhood - PER Only			\$ 200,000			\$ -	\$ 200,000
Wastewater	Brown Terrace Wastewater Lift Station 20						\$ 50,000	\$ 50,000
Wastewater	Bypass Creek Interceptor						\$ 4,400,000	\$ 4,400,000
Wastewater	Care Inn Wastewater Lift Station 5						\$ 100,000	\$ 100,000
Wastewater	Clark Ave Wastewater Improvements					\$ 185,000	\$ 185,000	\$ 185,000
Wastewater	Columbia Wastewater Improvements			\$ 850,000			\$ -	
Wastewater	Comprehensive Plan			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000
Wastewater	County/Uhland Nuisance Drainage						\$ 350,000	\$ 350,000
Wastewater	Disaster Recovery Infrastructure (every 5 yrs)				\$ 166,666		\$ 166,666	\$ 333,332
Wastewater	East Centerpoint WW Oversize			\$ 400,000			\$ -	\$ 400,000
Wastewater	Endicott Armstrong MLK WW Improvements		\$ 500,000				\$ -	\$ 500,000
Wastewater	Engineering -CIP Department Funding	\$ 797,550	\$ 588,712	\$ 381,018	\$ 67,117		\$ -	\$ 1,834,397
Wastewater	Factory Shops WW Improvements Ph. I	\$ 600,000					\$ -	\$ 600,000
Wastewater	Fiber Optic Infrastructure Expansions/Maintenance	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 480,000	\$ 800,000
Wastewater	Hopkins Water and Wastewater Improvements			\$ 1,250,000			\$ -	\$ 1,250,000
Wastewater	Hunter San Antonio Purg Creek WW Improvements		\$ 2,000,000				\$ -	\$ 2,000,000
Wastewater	Hwy 21 Wastewater Extension & Lift Station					\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Wastewater	IH 35 Ellis to Wonderland WW Improvement			\$ 1,300,000			\$ -	\$ 1,300,000
Wastewater	Improvements to Lift Stations on Oakridge	\$ 800,000					\$ -	\$ 800,000
Wastewater	Main Lift Station Force Main Improvements	\$ 1,300,000					\$ -	\$ 1,300,000
Wastewater	Misc Wastewater Improvements on West Side						\$ 1,000,000	\$ 1,000,000
Wastewater	Northside Elevated Tank Prel Engr Rpt						\$ 495,000	\$ 495,000
Wastewater	Old RR 12 Widen Craddock-Holland	\$ 300,000					\$ -	\$ 300,000
Wastewater	Oracle Upgrades (every 2-3 yrs)						\$ 533,333	\$ 533,333
Wastewater	Posey Road Wastewater						\$ 1,200,000	\$ 1,200,000
Wastewater	River Road Lift Station - LS 14		\$ 100,000				\$ -	\$ 100,000
Wastewater	River Road Lift Station and Force Main Improvements				\$ 2,000,000		\$ -	\$ 2,000,000
Wastewater	Southeast WWPT Land Purchase						\$ 700,000	\$ 700,000
Wastewater	Southeast WWTP Design						\$ 920,000	\$ 920,000
Wastewater	SS&S & Repairs	\$ 609,500	\$ 609,500	\$ 609,500	\$ 609,500	\$ 609,500	\$ 3,734,500	\$ 6,172,500
Wastewater	Thorpe Lane Wastewater Improvements					\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Wastewater	Wastewater Improvements	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000	\$ 1,400,000
Wastewater	Wastewater Lift Station Improvements	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000	\$ 1,400,000
Wastewater	Wastewater Master Plan						\$ 600,000	\$ 600,000
Wastewater	Willow Creek Wastewater Phase 1				\$ 3,400,000		\$ -	\$ 3,400,000
Wastewater	WW Collection Improvements	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000	\$ 1,400,000

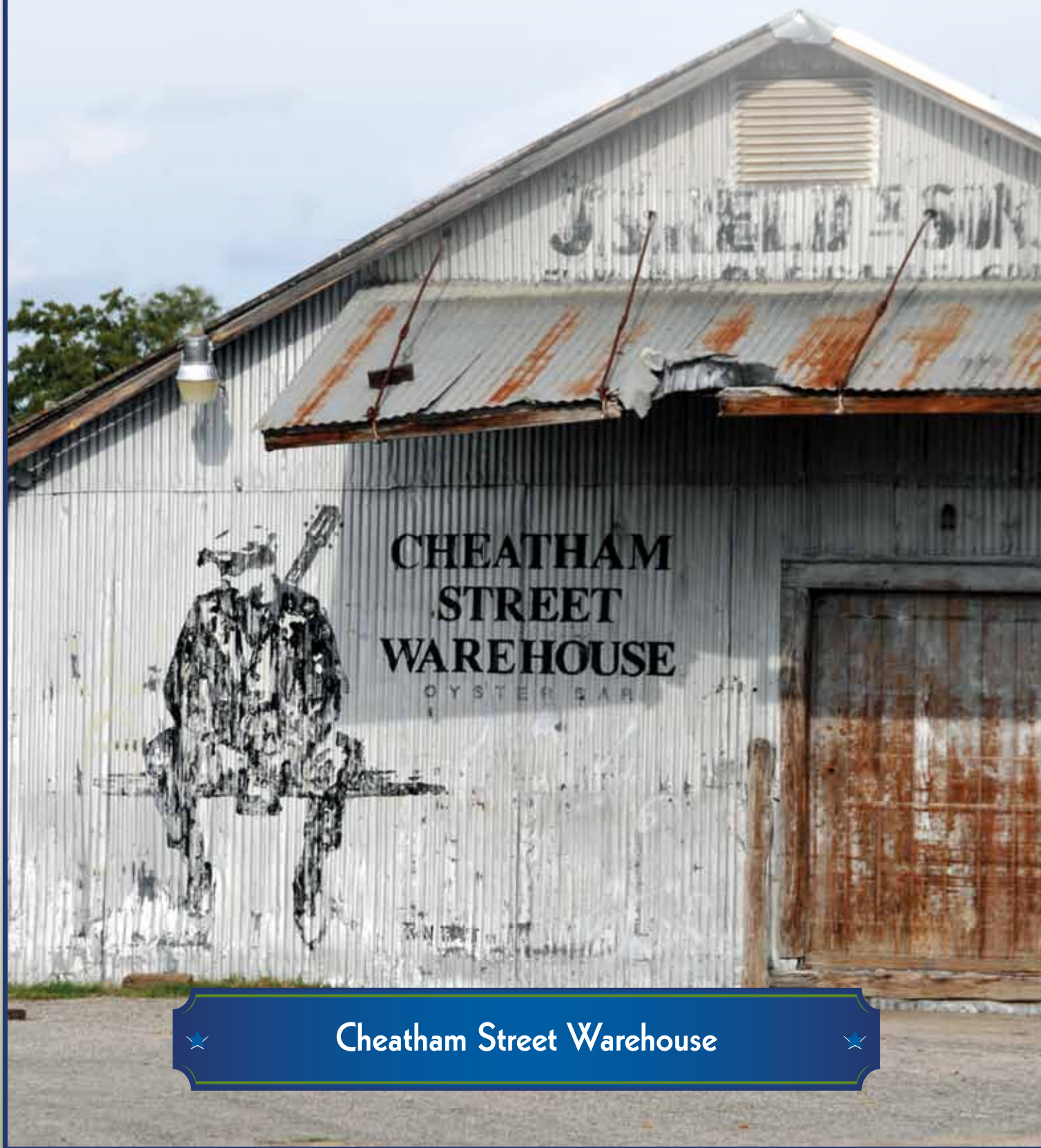
<u>Name</u>		<u>2014</u> <u>Proposed City</u> <u>Cost</u>	<u>2015</u> <u>Proposed City</u> <u>Cost</u>	<u>2016</u> <u>Proposed City</u> <u>Cost</u>	<u>2017</u> <u>Proposed City</u> <u>Cost</u>	<u>2018</u> <u>Proposed City</u> <u>Cost</u>	<u>2019-2023</u> <u>Proposed City</u> <u>Cost</u>	<u>Total City 10 Year</u> <u>Cost</u>
<b>Electric</b>		<b>\$ 1,737,000</b>	<b>\$ 3,130,750</b>	<b>\$ 5,452,347</b>	<b>\$ 7,196,666</b>	<b>\$ 4,146,667</b>	<b>\$ 7,829,215</b>	<b>\$ 25,345,978</b>
Electric	Circuit Switcher Change out	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000
Electric	Comprehensive Plan	\$ 50,000	\$ 50,000	\$ 50,000			\$ 50,000	\$ 200,000
Electric	Disaster Recovery Infrastructure (every 5 yrs)				\$ 166,666		\$ 166,666	\$ 333,332
Electric	Distribution Transformers - New Service	\$ 440,000	\$ 445,000	\$ 450,597	\$ 458,000	\$ 465,000	\$ 2,392,549	\$ 4,186,146
Electric	Electric Master Plan				\$ 400,000		\$ -	\$ 400,000
Electric	Electric Utility MS4 Program	\$ 100,000					\$ -	\$ 100,000
Electric	Fiber Optic Infrastructure Expansions/Maintenance	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 480,000	\$ 800,000
Electric	Hopkins Pole Replacement			\$ 400,000			\$ -	\$ 400,000
Electric	HT-10 Reconductor			\$ 56,000	\$ 175,000	\$ 115,000	\$ 115,000	\$ 346,000
Electric	HT-30 Feeder Ext		\$ 74,000	\$ 368,000			\$ -	\$ 442,000
Electric	LP-550 Reconductor					\$ 240,000	\$ 240,000	\$ 240,000
Electric	Network Infrastructure					\$ 266,667	\$ 266,667	\$ 266,667
Electric	Oracle Upgrades (every 2-3 yrs)						\$ 533,333	\$ 533,333
Electric	Pole Replacement - Elect Existing poles	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000		\$ -	\$ 300,000
Electric	Power Factor Improvement Program	\$ 130,000	\$ 145,000				\$ -	\$ 275,000
Electric	Rebuild Hillcrest-Ridgeway		\$ 431,250				\$ -	\$ 431,250
Electric	Rebuild San Marcos 82 Dbl Circ		\$ 575,000				\$ -	\$ 575,000
Electric	Reconductor Castle Forest Fdr			\$ 97,750			\$ -	\$ 97,750
Electric	RW-230 Reconductor	\$ 102,000					\$ -	\$ 102,000
Electric	RW-340 Reconductor	\$ 200,000	\$ 108,000				\$ -	\$ 308,000
Electric	SM-160 Reconductor		\$ 387,500				\$ -	\$ 387,500
Electric	SM-170 Reconductor			\$ 95,000	\$ 272,000	\$ 195,000	\$ 195,000	\$ 562,000
Electric	SM-220 Reconductor		\$ 100,000	\$ 220,000			\$ 305,000	\$ 625,000
Electric	SM-240 Reconductor				\$ 10,000	\$ 50,000	\$ 50,000	\$ 60,000
Electric	SMEU Facility Rehabilitation			\$ 500,000			\$ -	\$ 500,000
Electric	Street Light Replacement Program	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000		\$ -	\$ 1,600,000
Electric	Upgrade Hilltop Substation Transformer HT-T1		\$ 100,000	\$ 2,500,000			\$ -	\$ 2,600,000
Electric	Upgrade Redwood Substation Transformer RW-T2				\$ 2,500,000	\$ 2,575,000	\$ 2,575,000	\$ 5,075,000
Electric	Upgrade Redwood Substation Transformer RW-T3				\$ 2,500,000		\$ -	\$ 2,500,000
Electric	URD Cable Replacement	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000	\$ 800,000

<u>Name</u>		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019-2023</u>	<u>Total City 10 Year</u>
		<u>Proposed City</u>	<u>Proposed City</u>	<u>Proposed City</u>	<u>Proposed City</u>	<u>Proposed City</u>	<u>Proposed City</u>	<u>Cost</u>
		<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>
General	General Fund Total	\$ 5,701,750	\$ 4,191,428	\$ 4,028,545	\$ 3,583,783	\$ 5,376,667	\$ 14,096,666	\$ 32,802,172
General	Downtown Parking Fund Total	\$ 1,200,000						
Drainage	Drainage Fund Total	\$ 1,595,200	\$ 1,615,571	\$ 2,098,618	\$ 741,847	\$ 5,059,000	\$ 6,959,000	\$ 12,510,236
Water	Water Fund Total	\$ 5,495,993	\$ 5,550,508	\$ 5,153,900	\$ 7,855,000	\$ 7,171,667	\$ 49,599,517	\$ 73,654,918
Wastewater	Wastewater Fund Total	\$ 4,787,050	\$ 4,178,212	\$ 5,570,518	\$ 6,823,283	\$ 4,674,500	\$ 20,964,499	\$ 41,473,562
Electric	Electric Total	\$ 1,737,000	\$ 3,130,750	\$ 5,452,347	\$ 7,196,666	\$ 4,146,667	\$ 7,829,215	\$ 25,345,978
Grand Total	Grand Total - All Funds	\$ 19,316,993	\$ 18,666,469	\$ 22,303,928	\$ 26,200,579	\$ 26,428,501	\$ 99,448,897	\$ 185,786,866



# Misc. & Statistical

Annual Budget ★ Fiscal Year 2013–2014



Cheatham Street Warehouse



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### WATER RATE – SCHEDULE UW-1 (URBAN CUSTOMERS)

#### Applicable:

To any customer served through a single meter for water usage within the corporate limits of the City. Service will be furnished under this rate schedule subject to the established rules and regulations of the City covering this type of service.

#### Rate:

##### UW-1A: 5/8-3/4 Inch Water Meter:

Minimum Charge - \$18.50

0 gallons to 6,000 gallons - \$3.10 per 1,000 gallons or fraction thereof.

6,001 gallons to 9,000 gallons - \$5.43 per 1,000 gallons or fraction thereof.

9,001 gallons to 12,000 gallons - \$6.20 per 1,000 gallons or fraction thereof.

12,001 gallons to 20,000 gallons - \$6.98 per 1,000 gallons or fraction thereof.

20,001 gallons to 50,000 gallons - \$7.75 per 1,000 gallons or fraction thereof.

Over 50,000 gallons - \$9.30 per 1,000 gallons or fraction thereof.

##### UW-1B: 1-Inch Water Meter:

Minimum Charge - \$46.25

0 gallons to 4,000 gallons - \$2.00 per 1,000 gallons or fraction thereof.

4,001 gallons to 10,000 gallons - \$2.40 per 1,000 gallons or fraction thereof.

10,001 gallons to 25,000 gallons - \$6.00 per 1,000 gallons or fraction thereof.

Over 25,000 gallons - \$6.80 per 1,000 gallons or fraction thereof.

##### UW-1C: 1-1/2 Inch Water Meter:

Minimum Charge - \$92.50

0 gallons to 8,000 gallons - \$2.00 per 1,000 gallons or fraction thereof.

8,001 gallons to 10,000 gallons - \$2.40 per 1,000 gallons or fraction thereof.

10,001 gallons to 25,000 gallons - \$6.00 per 1,000 gallons or fraction thereof.

Over 25,000 gallons - \$6.80 per 1,000 gallons or fraction thereof.

##### UW-1D: 2-Inch Water Meter and greater:

Minimum Charge - \$148.00

0 gallons to 13,000 gallons - \$2.00 per 1,000 gallons or fraction thereof.

13,001 gallons to 25,000 gallons - \$6.00 per 1,000 gallons or fraction thereof.

Over 25,000 gallons - \$6.80 per 1,000 gallons or fraction thereof.

#### Single Point of Delivery:

The above rates are based upon the supply of water to the entire premises through a single delivery and metering point. A separate supply of water for the same consumer at other points of consumption shall be separately metered and billed.

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### WATER RATE – SCHEDULE RW-1 (RURAL CUSTOMERS)

#### Applicable:

To any customer served through a single meter for water usage outside the corporate limits of the City. Service will be furnished under this rate schedule subject to the established rules and regulations of the City covering this type of service.

#### Rate:

##### RW-1A: 5/8-3/4 Inch Water Meter:

Minimum Charge - \$23.13

0 gallons to 6,000 gallons - \$3.88 per 1,000 gallons or fraction thereof.

6,001 gallons to 9,000 gallons - \$6.78 per 1,000 gallons or fraction thereof.

9,001 gallons to 12,000 gallons - \$7.75 per 1,000 gallons or fraction thereof.

12,001 gallons to 20,000 gallons - \$8.72 per 1,000 gallons or fraction thereof.

20,001 gallons to 50,000 gallons - \$9.69 per 1,000 gallons or fraction thereof.

Over 50,000 gallons - \$11.63 per 1,000 gallons or fraction thereof.

##### RW-1B: 1-Inch Water Meter:

Minimum Charge - \$57.81

0 gallons to 4,000 gallons - \$2.50 per 1,000 gallons or fraction thereof.

4,001 gallons to 10,000 gallons - \$3.00 per 1,000 gallons or fraction thereof.

10,001 gallons to 25,000 gallons - \$7.50 per 1,000 gallons or fraction thereof.

Over 25,000 gallons - \$8.50 per 1,000 gallons or fraction thereof.

##### RW-1C: 1-1/2 Inch Water Meter:

Minimum Charge - \$115.63

0 gallons to 8,000 gallons - \$2.50 per 1,000 gallons or fraction thereof.

8,001 gallons to 10,000 gallons - \$3.00 per 1,000 gallons or fraction thereof.

10,001 gallons to 25,000 gallons - \$7.50 per 1,000 gallons or fraction thereof.

Over 25,000 gallons - \$8.50 per 1,000 gallons or fraction thereof.

##### RW-1D: 2-Inch Water Meter and greater:

Minimum Charge - \$185.00

0 gallons to 13,000 gallons - \$2.50 per 1,000 gallons or fraction thereof.

13,001 gallons to 25,000 gallons - \$7.50 per 1,000 gallons or fraction thereof.

Over 25,000 gallons - \$8.50 per 1,000 gallons or fraction thereof.

#### Single Point of Delivery:

The above rates are based upon the supply of water to the entire premises through a single delivery and metering point. A separate supply of water for the same consumer at other points of consumption shall be separately metered and billed.



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### WATER RATE – SCHEDULE LL-1 (LIFE LINE CUSTOMERS)

#### Applicable:

To any urban/rural customer who qualifies for financial assistance under the rules, regulations or guidelines promulgated by Community Action, Inc. of Hays, Caldwell and Blanco Counties.

#### Rate:

##### LLW-1: 5/8 - 3/4 inch water meter (Urban)

First 6,000 gallons - Minimum Charge \$18.50

6,001 gallons to 9,000 gallons - \$5.43 per 1,000 gallons or fraction thereof.

9,001 gallons to 12,000 gallons - \$6.20 per 1,000 gallons or fraction thereof.

12,001 gallons to 20,000 gallons - \$6.98 per 1,000 gallons or fraction thereof.

20,001 gallons to 50,000 gallons - \$7.75 per 1,000 gallons or fraction thereof

Over 50,000 gallons - \$9.30 per 1,000 gallons or fraction thereof.

##### LLW-1: 5/8 - 3/4 inch water meter (Rural)

First 6,000 gallons - Minimum Charge \$23.13

6,001 gallons to 9,000 gallons - \$6.78 per 1,000 gallons or fraction thereof.

9,001 gallons to 12,000 gallons - \$7.75 per 1,000 gallons or fraction thereof.

12,001 gallons to 20,000 gallons - \$8.72 per 1,000 gallons or fraction thereof.

20,001 gallons to 50,000 gallons - \$9.69 per 1,000 gallons or fraction thereof

Over 50,000 gallons - \$11.63 per 1,000 gallons or fraction thereof.

All increments over 6,000 gallons to be billed at normal urban/rural customer rate.

#### Single Point of Delivery:

The above rates are based upon the supply of water to the entire premises through a single delivery and metering point. A separate supply of water for the same consumer at other points of consumption shall be separately metered and billed.

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### WASTEWATER RATE – SCHEDULE US-1 (URBAN CUSTOMERS)

#### Applicable:

To any customer using wastewater services and being served through a single water meter, unless wastewater is separately measured, and within the corporate limits of the City. Service will be furnished under this rate schedule subject to the established rules and regulations of the City covering this type of service.

#### Rate:

##### US-1A: 5/8-3/4 Inch Water Meter:

First 2,000 gallons - \$23.55 Minimum Bill.  
Over 2,000 gallons - \$6.79 per 1,000 gallons or fraction thereof.

##### US-1B: 1-Inch Water Meter:

First 4,000 gallons - \$58.88 Minimum Bill.  
Over 4,000 gallons - \$6.79 per 1,000 gallons or fraction thereof.

##### US-1C: 1-1/2 Inch Water Meter:

First 8,000 gallons - \$117.75 Minimum Bill.  
Over 8,000 gallons - \$6.79 per 1,000 gallons or fraction thereof.

##### US-1D: 2-Inch Water Meter and greater:

First 13,000 gallons - \$188.40 Minimum Bill.  
Over 13,000 gallons - \$6.79 per 1,000 gallons or fraction thereof.

#### Maximum Bill:

No additional charge will be applied to a single-family Residential Customers for volumes in excess of 9,000 gallons for the US-1A, US-1B, US-1C rate categories.

#### Single Point of Delivery:

The above rates are based upon the supply of water to the entire premises through a single delivery and metering point. A separate supply of water for the same consumer at other points of consumption shall be separately metered and billed.

#### Optional Methodology for Measurement of Use by Industrial Users:

An industrial user that uses a 2-inch or larger meter may submit a written request for the use of a methodology to determine the amount of wastewater services used other than metering of water or wastewater use. The methodology must be designed to charge the user for actual wastewater service use, and is subject to approval by the Director of Water/ Wastewater Utility Operations. If approved, the methodology will be used for a period of three years, subject to renewal upon submission by the user of a renewal request accompanied by updated methodology information, and approval by the Director of Water/ Wastewater Utility Operations. For this purpose, "industrial user" is defined as a manufacturing or industrial operation.

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### WASTEWATER RATE – SCHEDULE RS-1 (RURAL CUSTOMERS)

#### Applicable:

To any customer using wastewater services and being served through a single water meter, unless wastewater is separately measured, and within the corporate limits of the City. Service will be furnished under this rate schedule subject to the established rules and regulations of the City covering this type of service.

#### Rate:

##### RS-1A: 5/8-3/4 Inch Water Meter:

First 2,000 gallons - \$29.44 Minimum Bill.  
Over 2,000 gallons - \$8.49 per 1,000 gallons or fraction thereof.

##### RS-1B: 1-Inch Water Meter:

First 4,000 gallons - \$73.59 Minimum Bill.  
Over 4,000 gallons - \$8.49 per 1,000 gallons or fraction thereof.

##### RS-1C: 1-1/2 Inch Water Meter:

First 8,000 gallons - \$147.19 Minimum Bill.  
Over 8,000 gallons - \$8.49 per 1,000 gallons or fraction thereof.

##### RS-1D: 2-Inch Water Meter and greater:

First 13,000 gallons - \$235.50 Minimum Bill.  
Over 13,000 gallons - \$8.49 per 1,000 gallons or fraction thereof.

#### Maximum Bill:

No additional charge will be applied to a single-family Residential Customers for volumes in excess of 9,000 gallons for the RS-1A, RS-1B, RS-1C rate categories.

#### Single Point of Delivery:

The above rates are based upon the supply of water to the entire premises through a single delivery and metering point. A separate supply of water for the same consumer at other points of consumption shall be separately metered and billed.

#### Optional Methodology for Measurement of Use by Industrial Users:

An industrial user that uses a 2-inch or larger meter may submit a written request for the use of a methodology to determine the amount of wastewater services used other than metering of water or wastewater use. The methodology must be designed to charge the user for actual wastewater service use, and is subject to approval by the Director of Water/ Wastewater Utility Operations. If approved, the methodology will be used for a period of three years, subject to renewal upon submission by the user of a renewal request accompanied by updated methodology information, and approval by the Director of Water/ Wastewater Utility Operations. For this purpose, "industrial user" is defined as a manufacturing or industrial operation.

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### WASTEWATER RATE – SCHEDULE LL-1 (LIFE LINE CUSTOMERS)

Applicable:

To any urban/rural customer who qualifies for financial assistance under the rules, regulations or guidelines promulgated by Community Action, Incorporated of Hays, Caldwell and Blanco Counties.

Rate:

LLW-1: 5/8 - 3/4 inch water meter

Maximum bill - \$23.55 (Urban)

Maximum bill - \$29.44 (Rural)

Single Point of Delivery:

The above rates are based upon the supply of water to the entire premises through a single delivery and metering point. A separate supply of water for the same consumer at other points of consumption shall be separately metered and billed.

**CITY OF SAN MARCOS**  
2013-14 ANNUAL BUDGET  
SEWER SURCHARGE RATE  
(SURCHARGE PARTICIPANT LIST CUSTOMERS)

Applicable:

To any non-domestic customer of the City of San Marcos sanitary sewer system that has higher levels of pollutants in their sewage waste than those contained in normal domestic waste and placed on the surcharge participant list. A customer on the surcharge participant list will have a sewer surcharge added to their monthly sewer bill.

Surcharge Rate:

COD Concentration (Milligram per Liter)

351 to 500 - \$0.092 per pound.

501 to 600 - \$0.153 per pound.

Over 600 - \$0.32 per pound.

The rate is not incremental: The COD reading will determine the surcharge rate for a customer's entire discharge.

Surcharge Computation:

$$S = V * 8.34 * (\text{COD}-350) * \text{Surcharge Rate}$$

Definitions:

S – Surcharge in dollars that will appear on the monthly billing to customer.

V – Volume of monthly water usage in millions of gallons based upon the most recent twelve months average, or a minimum of six months average for new customers.

8.34 – Weight in pounds of a gallon of water.

COD (Chemical Oxygen Demand) – A measure of wastewater quality in milligrams per liter.

350 – Threshold level of COD for sewer surcharge.

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### DRAINAGE UTILITY RATES

#### Proposed Commercial Rate:

\$7.08 per equivalent residential unit (ERU) per month. One ERU for commercial land use is determined to be 2,250 square feet of impervious cover.

#### Proposed Residential Rate:

<u>Category</u>	<u>Lot Size</u>	<u>Drainage Charge</u>
Residential - Small lot	0 - 6,000 square feet	\$4.42 per month
Residential - Average lot	6,001 - 12,000 square feet	\$7.08 per month
Residential - Large lot	Greater than 12,000 square feet	\$8.11 per month

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### ELECTRIC UTILITY RATES

#### Residential Rates

Customer Charge:	Single or Three Phase Service	\$9.29
Energy Charge:	All Metered kWh, per kWh	\$0.02080

#### Small General Service Rates

Customer Charge:	Single or Three Phase Service	\$10.92
Energy Charge:	All Metered kWh, per kWh	\$0.02080

#### Medium General Service Rates

Customer Charge:	Single or Three Phase Service	\$49.14
Demand Charge:	All kW of billing demand, per kW	\$3.61
Energy Charge:	All Metered kWh, per kWh	\$0.01020

#### Large General Service Rates

Primary Voltage: (Greater than 600 volts, but less than 69,000 volts)

Customer Charge:	Single or Three Phase Service	\$764.40
Demand Charge:	All kW of billing demand, per kW	\$3.17
Energy Charge:	All Metered kWh, per kWh	\$0.00810

Secondary Voltage: (Less than 600 Volts)

Customer Charge:	Single or Three Phase Service	\$218.40
Demand Charge:	All kW of billing demand, per kW	\$3.44
Energy Charge:	All Metered kWh, per kWh	\$0.01020

Standard Power Cost Recovery Factor (PCRF) and Choose to Renew PCRF rates apply to Residential, Small General Service and Medium General Service customers.

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### A BRIEF DESCRIPTION OF LOCAL ORDINANCE AND STATE LAW

#### **Proceedings to File a Budget:**

30 days prior to the time City Council sets the Tax Levy-the City Manager will file with the City Secretary a Proposed Budget (See Sec. 8.02)

At the meeting City Council receives the Budget-Council shall fix a place and time for a public hearing on the proposed budget and cause it to be published in a local general circulation newspaper. (See 8.07 and 102.006 of the State Law)

#### **Public Hearings:**

At the Public Hearing, all interested persons shall be given an opportunity to be heard. (See Sec 8.07 and 102.006 of the State Law)

At a separate hearing, Council holds a public hearing on the property tax rate.

#### **Adoption of the Budget:**

After 14 days have lapsed since the public hearing on the budget, the City Council may adopt the budget and tax levying ordinances. (See Sec 8.09)

(Note: The Budget must be 15 days prior to the expiration of the current fiscal year; otherwise, the existing budget and tax levying ordinances become the ensuing fiscal year's budget and tax levying ordinances.) (See Sec 8.10)

#### **Filing of the Budget:**

The budget is to be filed with the County Clerk as prescribed by state law following adoption by City Council. (See Sec 8.11 and 102.011 of the State Law)



# City of San Marcos

## 2013-14 ANNUAL BUDGET

### GENERAL GOVERNMENTAL REVENUE BY SOURCE LAST TEN FISCAL YEARS

Fiscal Year	Licenses and Permits	Intergovernmental Revenue	Charges for Services	Fees and Penalties	Miscellaneous Revenue	Tax Revenue	Total Revenue*
2003	566,245	2,774,548	4,999,001	1,043,706	511,766	26,195,549	36,090,815
2004	716,219	2,728,441	3,922,202	1,099,498	1,391,834	28,380,291	38,238,485
2005	854,818	1,989,677	4,413,393	1,331,391	2,109,693	22,993,824	33,692,796
2006	930,496	2,942,569	4,539,296	1,404,734	355,039	33,532,369	45,307,524
2007	688,943	10,050,033	4,673,630	1,450,558	508,716	35,610,380	55,727,936
2008	813,976	4,168,351	4,941,970	1,504,429	955,223	39,303,487	54,277,765
2009	847,678	10,925,601	4,978,075	1,722,705	4,930,433	33,617,042	57,021,534
2010	821,853	5,254,713	4,954,980	1,851,308	2,727,638	36,401,012	52,011,504
2011	994,123	3,354,206	5,021,489	1,720,669	1,610,951	37,858,603	50,560,041
2012	1,039,855	11,443,228	5,235,552	1,738,142	1,719,287	39,630,897	60,806,961

\* Includes revenue of the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds.

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Safety	Community Service	Debt Service	Capital Outlay	Total Expenditures*
2003	11,570,039	11,502,644	6,712,736	5,080,156	5,922,994	40,788,569
2004	10,594,041	11,204,984	6,911,640	4,804,114	5,293,105	38,807,884
2005	12,971,819	12,057,544	6,876,302	4,768,888	8,588,886	45,263,439
2006	11,095,617	12,558,996	7,410,044	5,185,178	7,394,546	43,644,381
2007	17,011,106	13,355,986	8,362,801	6,022,980	17,832,454	62,585,327
2008	15,6613,181	15,833,503	8,542,826	9,656,828	26,710,357	76,406,695
2009	14,983,807	16,962,418	8,071,623	12,008,742	27,655,480	79,682,070
2010	14,548,005	18,997,394	9,549,374	11,230,663	30,093,216	84,418,652
2011	15,750,709	20,291,056	9,453,846	12,374,097	15,259,308	73,129,016
2012	16,595,158	20,527,494	9,305,394	12,772,503	9,225,694	68,426,243

\* Includes expenditures of the General, Special Revenue, Debt Service and Capital Projects Funds.

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### TAX REVENUE BY SOURCE LAST TEN FISCAL YEARS

Fiscal Year	Total Taxes	General Property Taxes-Includes Delinquent Interest and Penalties	Sales Taxes	Franchise Taxes	Other Taxes *	Mixed Drink Tax
2003	26,195,540	7,656,097	12,423,794	5,081,011	874,069	160,569
2004	28,380,291	8,393,346	13,392,833	5,519,858	910,742	163,512
2005	30,109,095	8,622,198	14,037,501	6,242,627	1,034,143	172,626
2006	33,532,369	9,398,552	16,232,402	6,954,442	1,216,922	191,823
2007	34,505,803	9,590,359	16,517,956	6,783,349	1,448,101	211,795
2008	39,303,487	11,561,636	18,347,135	7,463,804	1,698,905	232,007
2009	34,300,653	12,102,219	17,989,392	1,036,785	2,927,368	244,889
2010	36,401,012	14,325,877	18,398,707	1,210,874	2,198,965	266,589
2011	37,858,603	14,260,359	19,854,399	1,184,223	2,296,276	263,346
2012	39,630,897	14,514,084	21,079,582	1,282,507	2,510,750	243,974

Note: These revenues include those of the General, Debt Service and Hotel Occupancy Tax Funds.

\* Includes Hotel Occupancy Tax

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS

Fiscal Year Ended	Taxes Levied for the Fiscal Year	Collected With the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2003	7,662,979	\$ 7,315,055	95.46%	334,962	\$ 7,650,017	99.83%
2004	8,198,030	\$ 7,904,217	96.42%	260,642	\$ 8,164,859	99.60%
2005	8,503,149	\$ 8,363,474	98.36%	124,293	\$ 8,487,767	99.82%
2006	8,796,101	\$ 8,620,179	98.00%	159,371	\$ 8,779,550	99.81%
2007	9,590,359	\$ 9,455,292	98.59%	116,648	\$ 9,571,940	99.81%
2008	11,451,045	\$ 11,291,991	98.61%	131,392	\$ 11,423,383	99.76%
2009	12,147,748	\$ 11,964,114	98.49%	141,004	\$ 12,105,118	99.65%
2010	14,099,916	\$ 13,907,121	98.63%	106,575	\$ 14,013,696	99.39%
2011	13,970,763	\$ 13,809,687	98.85%	144,042	\$ 13,953,729	99.88%
2012	14,396,631	\$ 14,265,714	99.09%		\$ 14,265,714	99.09%

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS

Tax Year	Real Property		Personal Property		Total		Ratio of Total Assessed to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2003	1,385,217,775	1,385,217,775	380,715,566	380,715,566	1,765,933,341	1,765,933,341	100%
2004	1,662,822,489	1,662,822,489	390,220,742	390,220,742	2,053,043,231	2,053,043,231	100%
2005	1,388,279,224	1,388,279,224	418,678,715	418,678,715	372,839,529	1,434,118,410	100%
2006	1,939,132,089	1,939,132,089	441,477,940	441,477,940	340,976,008	2,039,634,021	100%
2007	1,989,713,898	1,989,713,898	440,441,736	440,441,736	263,175,949	2,166,979,685	100%
2008	2,179,929,050	2,179,929,050	477,501,560	477,501,560	380,495,763	2,276,934,847	100%
2009	2,508,719,271	2,508,719,271	499,821,131	499,821,131	385,175,216	2,623,365,186	100%
2010	2,401,078,222	2,401,078,222	538,901,712	538,901,712	435,944,478	2,504,035,456	100%
2011	2,452,170,753	2,452,170,753	548,200,983	548,200,983	367,414,019	2,452,170,753	100%
2012	2,456,366,767	2,456,366,767	595,247,414	595,247,414	205,308,589	2,846,305,592	100%

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PROPERTY TAX RATES AND TAX LEVIES AND ALL OVERLAPPING GOVERNMENTS (PER \$100 OF ASSESSED VALUE) LAST TEN FISCAL YEARS

#### Tax Rates by Jurisdiction

Fiscal Year	City		School District		County		Other (Special Road)	
	Ratio	Rate	Ratio	Rate	Ratio	Rate	Ratio	Rate
2003	100%	0.4710	100%	1.6000	100%	0.3751	100%	0.0710
2004	100%	0.4710	100%	1.6000	100%	0.3751	100%	0.0710
2005	100%	0.4710	100%	1.7300	100%	0.3920	100%	0.0710
2006	100%	0.4702	100%	1.7000	100%	0.3790	100%	0.0710
2007	100%	0.5302	100%	1.3700	100%	0.3714	100%	0.0860
2008	100%	0.5302	100%	1.3700	100%	0.3714	100%	0.0801
2009	100%	0.5302	100%	1.3700	100%	0.4181	100%	0.0511
2010	100%	0.5302	100%	1.3500	100%	0.4248	100%	0.0444
2011	100%	0.5302	100%	1.3500	100%	0.4248	100%	0.0444
2012	100%	0.5302	100%	1.3500	100%	0.4252	100%	0.0438

#### Tax Levies by Jurisdiction

Fiscal Year	City	School District	County	Other (Special Road)
2003	7,662,979	36,943,633	21,498,605	4,034,950
2004	8,198,030	38,000,722	23,368,858	4,386,297
2005	8,503,149	41,954,674	26,638,112	4,785,562
2006	8,602,178	43,618,285	28,011,212	5,003,611
2007	9,590,359	46,711,271	31,123,253	5,731,207
2008	11,451,045	42,972,268	37,908,322	8,047,902
2009	13,817,898	44,729,436	45,182,723	5,490,118
2010	13,847,747	45,230,210	46,419,407	4,822,092
2011	14,313,845	45,305,383	47,750,395	4,911,395
2012	15,140,509	46,076,209	47,601,361	4,903,952

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### REVENUE BOND COVERAGE LAST TEN FISCAL YEARS

Fiscal Year	Gross Revenue	Maintenance and Operation Expense *	Net Revenue Available for Debt Service	Principal	Interest	Total	Coverage
<b>Water and Wastewater</b>							
2003	17,595,675	11,339,435	6,256,240	2,690,556	1,322,620	4,013,176	1.56 %
2004	19,502,026	11,076,196	8,425,830	2,808,810	1,364,756	4,173,565	2.02 %
2005	21,415,438	11,677,318	9,738,120	3,507,750	1,578,546	5,086,296	1.91 %
2006	26,318,349	12,782,882	13,535,467	3,140,000	3,045,435	6,185,435	2.19 %
2007	24,138,588	17,796,700	6,341,888	3,195,000	3,633,942	6,828,942	.93%
2008	28,352,029	19,568,829	8,783,200	3,620,000	3,383,614	7,003,614	1.25%
2009	26,279,549	19,637,393	6,642,156	4,065,000	4,531,610	8,596,610	.77%
2010	25,241,695	14,630,182	10,611,513	4,585,000	4,626,338	9,211,338	1.15%
2011	26,986,572	14,874,577	12,111,995	4,895,000	5,034,288	9,929,288	1.22%
2012	28,139,268	15,342,453	12,796,815	5,655,000	4,336,835	9,991,835	1.28%
<b>Electric</b>							
2003	29,551,713	28,725,521	826,192	906,000	297,298	1,203,298	0.69 %
2004	33,070,143	31,418,256	1,651,887	910,714	292,778	1,203,493	1.37 %
2005	39,412,677	35,068,455	4,344,222	924,231	279,315	1,203,546	3.61 %
2006	45,564,818	43,679,087	1,885,731	770,000	437,183	1,207,183	1.56 %
2007	45,038,579	40,134,868	4,903,711	790,000	414,457	1,204,457	4.07%
2008	49,787,885	48,713,986	1,073,899	825,000	451,891	1,276,891	.84%
2009	49,461,030	45,689,134	3,771,896	865,000	394,994	1,259,994	2.99%
2010	48,768,174	44,500,751	4,267,423	900,000	364,006	1,264,006	3.38%
2011	48,453,727	42,144,555	6,309,172	980,000	438,706	1,418,706	4.45%
2012	51,783,661	44,236,219	7,547,442	1,035,000	560,859	1,595,859	4.73%

\* These expenses do not include depreciation expense.

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### REVENUE BOND COVERAGE

#### LAST TEN FISCAL YEARS

Fiscal Year	Gross Revenue	Maintenance and Operation Expense *	Net Revenue Available for Debt Service	Principal	Interest	Total	Coverage
<b>Drainage</b>							
2005	878,012	313,785	564,227	70,000	267,658	337,658	1.67%
2006	1,068,207	338,748	729,459	170,000	274,973	444,973	1.64%
2007	1,424,761	577,461	847,300	175,000	266,998	441,998	1.92%
2008	1,373,094	811,057	562,037	315,000	349,000	664,000	.85%
2009	1,390,465	866,427	524,038	350,000	957,806	1,307,806	.40%
2010	1,478,191	871,308	606,883	595,000	786,466	1,381,466	.44%
2011	2,108,913	771,837	1,337,076	730,000	892,251	1,622,251	.82%
2012	2,553,844	1,113,528	1,440,316	775,000	822,308	1,597,308	.90%

\* These expenses do not include depreciation expense.



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### BUILDING PERMITS AT MARKET VALUE LAST TEN FISCAL YEARS

Fiscal Year	Residences	Commercial	Industrial Building	Apartments and Townhouses	Public Buildings	Repairs and Maintenance	Total
2003	22,985,307	6,490,000	0	19,994,592	150,000	9,124,905	58,744,804
2004	20,829,542	7,742,860	0	24,739,979	0	6,418,376	59,730,757
2005	14,497,688	32,071,516	13,200,000	25,724,494	11,982,456	11,328,689	108,804,843
2006	17,801,904	13,315,363	0	0	26,696,000	27,733,497	85,546,764
2007	15,600,385	100,895,334	2,666,667	23,233,333	26,666,667	51,583,767	220,646,153
2008	17,298,636	65,758,513	126,600	29,718,564	3,638,187	1,651,073	118,191,573
2009	20,567,997	64,038,321	112,152	24,846,389	5,387,660	767,017	115,719,536
2010	23,604,379	5,442,000	0	36,803,000	61,226,893	17,195,646	144,271,918
2011	22,094,851	12,420,000	200,000	19,187,176	6,692,709	10,700	60,605,436
2012	30,628,010	211,316,720	0	42,861,003	3,416,002	452,816	288,674,551

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### CONSTRUCTION PERMITS LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>New Commercial Construction *</u>		<u>New Single-Family Residential Construction *</u>	
	<u>Number of Permits</u>	<u>Construction Dollar Value</u>	<u>Number of Units</u>	<u>Construction Dollar Value</u>
2003	15	6,490,000	177	22,985,307
2004	17	7,742,860	155	20,829,542
2005	85	32,071,516	92	14,497,688
2006	36	40,311,363	103	17,801,904
2007	32	153,462,001	97	15,600,385
2008	17	21,133,200	115	15,492,332
2009	18	24,983,000	135	18,271,217
2010	11	66,668,893	170	23,604,379
2011	52	24,305,000	151	20,522,933
2012	60	53,806,801	162	30,628,010

Source:

\* Construction permits, units and values.  
Planning and Development Services Department  
Building Inspection Division

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### SUMMARY OF OUTSTANDING WATER/ WASTEWATER UTILITY REVENUE DEBT AS OF SEPTEMBER 30, 2013

Issue	Purpose	Interest Rate	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
2004 Water & Sewer Revenue Bonds	Water and Sewer system improvements	4.33 %	7,420,000	09/28/2004	8/15/2024	1,055,000
2004A Water & Sewer Refunding and Improvement Bonds	Water and Sewer refunding and system improvements	4.40 %	21,375,000	12/13/2004	08/15/2024	1,310,000
2005 Water & Sewer Refunding Bonds	Water and Sewer refunding bonds	4.27 %	17,320,000	06/27/2005	08/15/2020	1,615,000
2005A Water & Sewer Revenue Bonds	Water and Sewer system improvements	4.50 %	3,990,000	01/10/2006	08/15/2025	550,000
2006 Water & Sewer Revenue Bonds	Water and Sewer system improvements	4.81 %	7,915,000	06/02/2006	08/15/2036	2,790,000
2006A Water & Sewer Revenue Bonds	Water and Sewer system improvements	6.25 %	2,680,000	06/02/2006	08/15/2036	2,510,000
2007 Water & Sewer Revenue Bonds	Water and Sewer system improvements	4.5 %	10,725,000	06/15/2007	08/15/2036	8,745,000
2008 Water & Sewer Revenue Bonds	Water and Sewer system improvements	4.97%	13,915,000	04/02/2008	08/15/2036	13,015,000
2009 Water & Sewer CO's	Water and Sewer system improvements	4.60%	23,455,000	06/15/2009	09/30/2029	8,900,000
2009 Water & Sewer Refunding Bonds	Water and Sewer refunding bonds	3.60%	12,020,000	06/15/2009	09/30/2020	9,590,000
2010 Water & Sewer Build America Bonds	Water and Sewer refunding bonds	3.49%	8,840,000	03/23/2010	09/30/2010	8,815,000
2010 General Obligation Bonds	Water and Sewer refunding bonds	2.70%	3,650,000	11/01/2010	09/30/2023	3,565,000
2011 General Obligation Bonds	Water and Sewer refunding bonds	3.56%	14,800,000	12/06/11	08/15/2031	14,470,000
2012 General Obligation Bonds	Water and Sewer refunding bonds	2.76%	6,905,000	02/29/2012	08/15/2022	6,905,000
Total Water/WW Utility Debt			<u>\$ 155,010,000</u>			<u>\$ 83,835,000</u>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### SUMMARY OF OUTSTANDING ELECTRIC UTILITY REVENUE DEBT AS OF SEPTEMBER 30, 2013

Issue	Purpose	Interest Rate	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
2002 Electric Refunding	Refunding 1993 Electric Utility Revenue Refunding Bonds	3.89%	\$ 13,590,000	09/10/2002	09/30/2017	\$ 980,000
2007 B Tax & Revenue CO's	Electric Utility New Lien Revenue Refunding Bonds	4.25%	720,000	06/15/2009	09/30/2026	585,000
2010 Combination Tax & Revenue	Build America Bond-Electric Utility Improvement	3.60%	1,640,000	03/08/2010	08/15/2030	1,530,000
2011 Combination Tax & Revenue	Electric Utility Improvements	3.56%	8,090,000	12/06/2011	08/15/2031	8,090,000
2012 GO Refunding Bonds	Revenue Refunding Bonds	2.76%	4,210,000	02/29/2012	08/15/2022	4,210,000
Total Electric Utility Debt			<u>\$24,040,000</u>			<u>\$15,395,000</u>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### SUMMARY OF OUTSTANDING DRAINAGE UTILITY REVENUE DEBT AS OF SEPTEMBER 30, 2013

Issue	Purpose	Interest Rate	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
2004 Certificates of Obligation	Constructing, reconstructing and improving drainage system.	4.09%	6,355,000	12/13/2004	08/15/2014	355,000
2007 B Combination Tax & Revenue	Constructing, reconstructing and improving drainage system	4.25%	12,235,000	06/15/2007	08/15/2026	1,390,000
2008 Combination Tax & Revenue	Constructing, reconstructing and improving drainage system	4.79%	11,960,000	04/02/2008	08/15/2027	4,295,000
2009 Combination Tax & Revenue	Constructing, reconstructing and improving drainage system	4.60%	23,455,000	06/15/2009	09/30/2029	4,445,000
2010 Combination Tax & Revenue	Build America Bonds System Improvements	3.60%	1,640,000	03/08/2010	08/15/2030	2,655,000
2010 GO Refunding Bonds	Refunding Bonds	2.70%	3,650,000	11/01/2010	09/30/23	2,260,000
2012 GO Refunding Bonds	Refunding Bonds	2.76	2,145,000	02/29/2012	08/15/24	2,145,000
Total Drainage Utility Debt			<u>\$ 61,440,000</u>			<u>\$ 17,545,000</u>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### WATER/WASTEWATER UTILITY DEBT SERVICE REQUIREMENTS SEPTEMBER 30, 2013

Fiscal Year	Principal	Interest	Total
2013	5,690,000	3,877,452	9,567,452
2014	4,545,000	3,369,111	7,914,111
2015	5,170,000	3,199,674	8,369,674
2016	5,335,000	3,027,795	8,362,795
2017	5,530,000	2,861,245	8,391,245
2018	4,065,000	2,632,733	6,697,733
2019	4,195,000	2,469,089	6,664,089
2020	4,340,000	2,305,176	6,645,176
2021	4,510,000	2,138,225	6,648,225
2022	4,670,000	1,958,883	6,628,883
2023	4,790,000	1,771,341	6,561,341
2024	4,975,000	1,559,688	6,534,688
2025	5,220,000	1,332,519	6,552,519
2026	5,480,000	1,082,156	6,562,156
2027	5,710,000	806,696	6,516,696
2028	1,915,000	515,729	2,430,729
2029	2,000,000	413,316	2,413,316
2030	2,090,000	306,435	2,396,435
2031	525,000	186,708	711,708
2032	555,000	159,740	714,740
2033	585,000	131,000	716,000
2034	615,000	100,680	715,680
2035	645,000	68,780	713,780
2036	680,000	35,300	715,300
	83,835,000	36,309,471	120,144,471

# CITY OF SAN MARCOS

2013-14 ANNUAL BUDGET

ELECTRIC UTILITY DEBT SERVICE REQUIREMENTS

SEPTEMBER 30, 2013

Fiscal Year	Principal	Interest	Total
2013	1,180,000	521,662	1,701,662
2014	625,000	492,649	1,117,649
2015	635,000	478,942	1,113,942
2016	640,000	466,297	1,106,297
2017	655,000	451,659	1,106,659
2018	990,000	427,484	1,417,484
2019	1,025,000	391,722	1,416,722
2020	1,060,000	358,262	1,418,262
2021	1,095,000	324,582	1,419,582
2022	1,135,000	289,612	1,424,612
2023	635,000	253,215	888,215
2024	665,000	231,598	896,598
2025	685,000	208,207	893,207
2026	720,000	182,032	902,032
2027	695,000	153,030	848,030
2028	725,000	124,690	849,690
2029	750,000	93,560	843,560
2030	780,000	61,431	841,431
2031	700,000	28,000	728,000
	15,395,000	5,538,633	20,933,633

# CITY OF SAN MARCOS

2013-14 ANNUAL BUDGET

DRAINAGE UTILITY DEBT SERVICE REQUIREMENTS

SEPTEMBER 30, 2013

Fiscal Year	Principal	Interest	Total
2013	800,000	775,690	1,575,690
2014	820,000	747,402	1,567,402
2015	850,000	718,770	1,568,770
2016	870,000	691,647	1,561,647
2017	905,000	662,760	1,567,760
2018	935,000	628,425	1,563,425
2019	970,000	592,277	1,562,277
2020	1,010,000	556,350	1,566,350
2021	1,045,000	513,836	1,558,836
2022	1,090,000	,469,356	1,559,356
2023	1,135,000	422,654	1,557,654
2024	1,200,000	368,939	1,568,939
2025	1,275,000	309,134	1,584,134
2026	1,340,000	245,421	1,585,421
2027	1,405,000	178,313	1,583,313
2028	605,000	103,778	711,778
2029	630,000	73,958	703,958
2030	660,000	39,785	699,785
	17,545,000	8,101,495	25,646,495



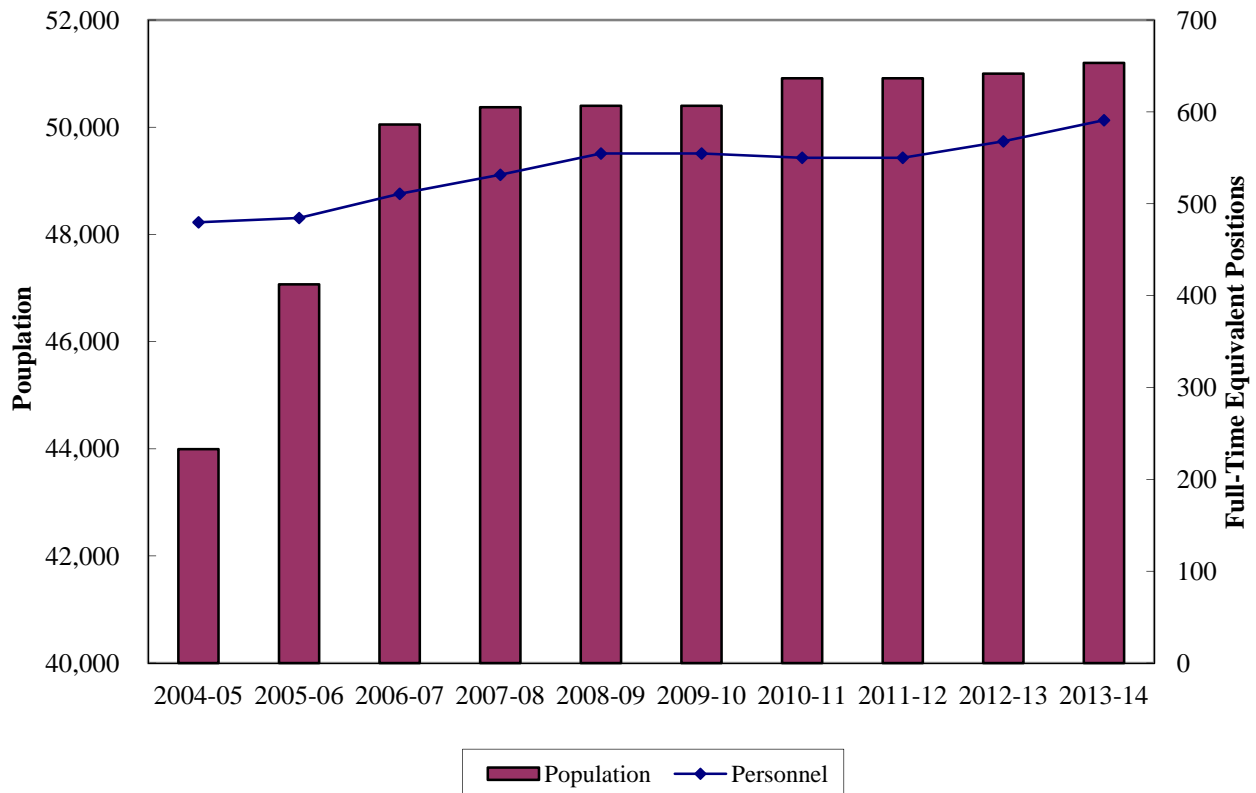
# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER TOTAL OF ALL FUNDS

	Positions				Full Time Equivalent			
	Actual	Adopted	Actual	Adopted	Actual	Adopted	Actual	Adopted
	2011-12	2012-13	2012-13	2013-14	2012-13	2012-13	2012-13	2013-14
General Fund	483.5	495.33	500.33	522.33	414.66	424.40	430.40	448.74
Hotel Occupancy Tax Fund	2	2	2	2	1.48	1.48	1.48	1.48
Water/Wastewater Utility Fund	52	51	49	49	51.50	50.50	48.50	49.00
Drainage Utility Fund	2	2	2	3	2.00	2.00	2.00	2.50
Electric Utility Fund	51	52	52	53	51.00	52.00	52.00	53.00
Solid Waste	1	2.34	2.34	2.34	0.50	1.34	1.34	1.34
Transit	0	1.33	1.33	1.33	0.00	0.83	0.83	0.83
CDBG	0	0	1	1	0.00	0.00	1.00	1.00
WIC State Program	24	23	23	23	24.00	23.00	23.00	23.00
Capital Improvements Fund	16	15	15	10	16.00	15.00	15.00	10.00
Total	631	644	648	667	561.14	570.55	575.55	590.89

### POPULATION GROWTH VERSUS PERSONNEL GROWTH



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### DIVISION LISTING

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2012-13	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>General Fund</b>								
Administration	7	7	9	9	6.38	6.38	8.38	8.75
City Clerk	5	5	5	5	5.00	5.00	5.00	5.00
Legal	6	6	6	6	6.00	6.00	6.00	6.00
Human Resources	11	11	10	10	11.00	11.00	10.00	10.00
Finance	16	18	18	18	15.54	17.54	17.54	17.54
Municipal Court	12	12	12	12	10.48	10.48	10.48	10.48
Fire Services	65	66	70	70	65.00	66.00	70.00	70.00
Police	131	133	134	141	128.50	130.50	132.50	138.50
Development Services	20	20	19	22	20.00	20.00	19.00	20.97
CIP/Engineering	3	3	3	7	3.00	3.00	3.00	7.00
Public Services	29	28	28	28	28.50	27.50	27.50	27.50
Community Services	168	175.33	175.33	181.33	104.26	110.00	110.00	114.00
Information Technology	11	11	11	13	11.00	11.00	11.00	13.00
Total	483.5	495.33	500.33	522.33	414.66	424.40	430.40	448.74

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### DIVISION LISTING

	Positions				Full Time Equivalent			
	Actual	Adopted	Actual	Adopted	Actual	Adopted	Actual	Adopted
	2011-12	2012-13	2012-13	2013-14	2012-13	2012-13	2012-13	2013-14
<b>Hotel Occupancy Tax Fund</b>								
Main Street	2	2	2	2	1.48	1.48	1.48	1.48
Total	2	2	2	2	1.48	1.48	1.48	1.48

	Positions				Full Time Equivalent			
	Actual	Adopted	Actual	Adopted	Actual	Adopted	Actual	Adopted
	2011-12	2012-13	2012-13	2013-14	2011-12	2012-13	2012-13	2013-14
<b>Capital Improvement Fund</b>								
Capital Improvement	16	15	15	10	16.00	15.00	15.00	10.00
Total	16	15	15	10	16.00	15.00	15.00	10.00

	Positions				Full Time Equivalent			
	Actual	Adopted	Actual	Adopted	Actual	Adopted	Actual	Adopted
	2011-12	2012-13	2012-13	2013-14	2012-13	2012-13	2012-13	2013-14
<b>WIC Program Fund</b>								
Administration	17	16	16	16	17.00	16.00	16.00	16.00
Nutrition	6	6	6	6	6.00	6.00	6.00	6.00
Lactation	1	1	1	1	1.00	1.00	1.00	1.00
Peer Counselor	3	3	3	3	3.00	3.00	3.00	3.00
Total	27	26	26	26	27.00	26.00	26.00	26.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### DIVISION LISTING

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2012-13	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Water/Wastewater Utility Fund</b>								
Wastewater Collection	14	14	14	14	14.00	14.00	14.00	14.00
Water Quality	6	6	6	6	5.50	5.50	5.50	6.00
Water Distribution	26	26	24	24	26.00	26.00	24.00	24.00
Water/Wastewater Conservation	1	1	1	1	1.00	1.00	1.00	1.00
Water/Wastewater Administration	5	4	4	4	5.00	4.00	4.00	4.00
Total	52	51	49	49	51.50	50.50	48.50	49.00

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2012-13	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Drainage Fund</b>								
Drainage Fund	2	2	2	3	2.00	2.00	2.00	2.50
Total	2	2	2	3	2.00	2.00	2.00	2.50

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2012-13	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Electric Utility Fund</b>								
Public Services Administration	0	3	3	3	0.00	3.00	3.00	3.00
Conservation	1.00	1.00	1.00	1	1.00	1.00	1.00	1.00
Electric Administration	9.67	8.00	8.00	8	9.67	8.00	8.00	8.00
Meter Operations	9	9	9	10	9.00	9.00	9.00	10.00
Maintenance	17.33	19.00	19.00	19	17.33	19.00	19.00	19.00
Utility Billing and Collections	14	15	15	15	14.00	15.00	15.00	15.00
Total	51	55	55	56	51.00	55.00	55.00	56.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### GENERAL FUND

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>City Manager</b>								
City Manager	1	1	1	1	1.00	1.00	1.00	1.00
Assistant City Manager	1	1	1	1	1.00	1.00	1.00	1.00
Assistnat City Manager/CFO	0	0	1	1	0.00	0.00	1.00	1.00
Director of Communications	1	1	1	1	1.00	1.00	1.00	1.00
Coordinator	0	0	1	1	0.00	0.00	1.00	1.00
Assistant to the City Manager	1	1	0	0	1.00	1.00	0.00	0.00
CMO Executive Assistant	0	0	1	1	0.00	0.00	1.00	1.00
Communications Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Secretary to the City Manager	1	1	1	1	1.00	1.00	1.00	1.00
Production Assistant	1	1	1	1	0.38	0.38	0.38	0.75
Total	7	7	9	9	6.38	6.38	8.38	8.75

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>City Clerk</b>								
City Clerk	1	1	1	1	1.00	1.00	1.00	1.00
Deputy City Clerk	1	1	1	1	1.00	1.00	1.00	1.00
Records Management Program								
Administrator	1	1	1	1	1.00	1.00	1.00	1.00
Deputy Local Registrar	1	1	1	1	1.00	1.00	1.00	1.00
Passport Administrator	1	1	1	1	1.00	1.00	1.00	1.00
Total	5	5	5	5	5.00	5.00	5.00	5.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### GENERAL FUND

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Legal</b>								
City Attorney	1	1	1	1	1.00	1.00	1.00	1.00
Assistant City Attorney	2	2	2	2	2.00	2.00	2.00	2.00
Contracts Manager	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Total	6	6	6	6	6.00	6.00	6.00	6.00

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Human Resources</b>								
Director of Human Resources	1	1	1	1	1.00	1.00	1.00	1.00
Assistant Director of Human Resources	1	1	1	1	1.00	1.00	1.00	1.00
Benefits Manager	1	1	1	1	1.00	1.00	1.00	1.00
Safety / Risk Manager	1	1	1	1	1.00	1.00	1.00	1.00
Training/Development Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Human Resources Manager	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Benefits Specialist	1	1	0	0	1.00	1.00	0.00	0.00
Human Resource Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Customer Service Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Clerk	1	1	1	1	1.00	1.00	1.00	1.00
Total	11	11	10	10	11.00	11.00	10.00	10.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### GENERAL FUND

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Finance</b>								
Director of Finance	1	1	1	1	1.00	1.00	1.00	1.00
Assistant Director of Finance	1	1	0	0	1.00	1.00	0.00	0.00
Accounting Manager	1	1	1	1	1.00	1.00	1.00	1.00
Purchasing Manager	1	1	1	1	1.00	1.00	1.00	1.00
Accountant	2	2	3	3	2.00	2.00	3.00	3.00
Accounting Specialist, Senior	2	2	2	2	2.00	2.00	2.00	2.00
Accounting Specialist	3	3	3	3	3.00	3.00	3.00	3.00
Administrative Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Mail Services Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Purchasing Specialist, Senior	1	2	2	2	1.00	2.00	2.00	2.00
Contracts Coordinator	0	1	1	1	0.00	1.00	1.00	1.00
Purchasing Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Mail Services Clerk	1	1	1	1	0.54	0.54	0.54	0.54
Total	16	18	18	18	15.54	17.54	17.54	17.54

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Municipal Court</b>								
Municipal Court Judge	1	1	1	1	1.00	1.00	1.00	1.00
Alternate Municipal Court Judge	1	1	1	1	0.10	0.10	0.10	0.10
Municipal Court Administrator	1	1	1	1	1.00	1.00	1.00	1.00
Chief Deputy Court Clerk	1	1	1	1	1.00	1.00	1.00	1.00
Deputy Marshal	2	2	2	2	1.38	1.38	1.38	1.38
Deputy Court Clerk	5	5	5	5	5.00	5.00	5.00	5.00
Juvenile Case Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Total	12	12	12	12	10.48	10.48	10.48	10.48

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### GENERAL FUND

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Technology Services</b>								
Director of Information Technology	1	1	1	1	1.00	1.00	1.00	1.00
Network Manager	1	1	1	1	1.00	1.00	1.00	1.00
Technology Project Manager	1	1	1	1	1.00	1.00	1.00	1.00
Network Administrator	1	1	1	1	1.00	1.00	1.00	1.00
Database Administrator	0	0	0	1	0.00	0.00	0.00	1.00
Business Systems Manager	0	0	0	1	0.00	0.00	0.00	1.00
Business Systems Analyst	0	0	2	2	0.00	0.00	2.00	2.00
IT Network Specialist	2	2	2	2	2.00	2.00	2.00	2.00
Information Technology Support Technician	4	4	3	3	4.00	4.00	3.00	3.00
Webmaster	1	1	0	0	1.00	1.00	0.00	0.00
Total	11	11	11	13	11.00	11.00	11.00	13.00



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### GENERAL FUND

<b>Development Services Administration</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Director of Development Services	1	1	1	1	1.00	1.00	1.00	1.00
Development Operations Coordinator	1	1	0	0	1.00	1.00	0.00	0.00
Administrative Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Total	3	3	2	2	3.00	3.00	2.00	2.00

<b>Development Services Planning/Permit Center</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Assistant Director of Development Services	0	0	0	0	0.00	0.00	0.00	0.00
Planning Manager	1	1	1	1	1.00	1.00	1.00	1.00
Permit Manager	1	1	1	1	1.00	1.00	1.00	1.00
Planning Center Engineer	0	0	0	0	0.00	0.00	0.00	0.00
Senior Planner	1	1	1	1	1.00	1.00	1.00	1.00
Planner	2	2	2	2	2.00	2.00	2.00	2.00
Planner Tech	2	2	2	2	2.00	2.00	2.00	2.00
Building Services Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Engineering Technician	1	1	1	1	1.00	1.00	1.00	1.00
Development Specialist	0	0	0	0	0.00	0.00	0.00	0.00
Building Permit Specialist, Senior	1	1	1	1	1.00	1.00	1.00	1.00
Building Permit Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Total	11	11	11	11	11.00	11.00	11.00	11.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### GENERAL FUND

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Development Services Inspections</b>								
Chief Building Official	1	1	1	1	1.00	1.00	1.00	1.00
Combination Inspector	3	3	3	3	3.00	3.00	3.00	3.00
Total	4	4	4	4	4.00	4.00	4.00	4.00

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Development Services GIS</b>								
GIS Manager	0	0	0	1	0.00	0.00	0.00	1.00
GIS Administrator	1	1	1	1	1.00	1.00	1.00	1.00
GIS Analyst	1	1	1	1	1.00	1.00	1.00	1.00
GIS Intern	0	0	0	2	0.00	0.00	0.00	0.97
Total	2	2	2	5	2.00	2.00	2.00	3.97

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Fire Services</b>								
Fire Chief	1	1	1	1	1.00	1.00	1.00	1.00
Assistant Fire Chief	2	2	2	2	2.00	2.00	2.00	2.00
Battalion Chief	3	3	3	3	3.00	3.00	3.00	3.00
Fire Captain	15	15	15	15	15.00	15.00	15.00	15.00
Support Services Captain	0	1	1	1	0.00	1.00	1.00	1.00
Fire Engineer	18	18	18	18	18.00	18.00	18.00	18.00
Fire Fighter	24	24	28	28	24.00	24.00	28.00	28.00
Administrative Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Total	65	66	70	70	65.00	66.00	70.00	70.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### GENERAL FUND

<b>Community Services Administration</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Executive Director of Community Services	0	1	1	1	0.00	1.00	1.00	1.00
Managing Director of Transit and Solid Waste	0.00	0.33	0.00	0.00	0.00	0.33	0.00	0.00
Community Services Operations Manager	0	1	1	1	0.00	1.00	1.00	1.00
Fleet/Facilities/Transit Manager	0	1	0.67	0.67	0.00	1.00	0.67	0.67
Grants Administrator	0	1	1	1	0.00	1.00	1.00	1.00
Administrative Assistant	0	1	1	1	0.00	1.00	1.00	1.00
Total	0	5.33	4.67	4.67	0.00	5.33	4.67	4.67

<b>Community Services Neighborhood Services</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Fire Marshal	1	1	1	1	1.00	1.00	1.00	1.00
Assistant Fire Marshal	1	1	1	1	1.00	1.00	1.00	1.00
Neighborhood Services Officer, Sr	1	1	1	1	1.00	1.00	1.00	1.00
Neighborhood Services Officer	2	2	2	4	2.00	2.00	2.00	3.50
Community Liaison	1	1	1	1	0.48	0.48	0.48	0.48
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Total	7	7	7	9	6.48	6.48	6.48	7.98

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### GENERAL FUND

<b>Community Services Environmental Health</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Assistant Director of Community Services	1	1	0.66	0.66	1.00	1.00	0.66	0.66
Chief Sanitarian	1	1	1	1	1.00	1.00	1.00	1.00
Sanitarian	2	2	2	2	2.00	2.00	2.00	2.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Total	5	5	4.66	4.66	5.00	5.00	4.66	4.66

<b>Community Services Animal Control</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Animal Control Officer	4	4	4	4	4.00	4.00	4.00	4.00
Animal Control Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Total	5	5	5	5	5.00	5.00	5.00	5.00

<b>Community Services Animal Shelter</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Animal Services Manager	1	1	1	1	1.00	1.00	1.00	1.00
Animal Shelter Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Animal Services Clerk	1	1	1	1	1.00	1.00	1.00	1.00
Veterinary Technician	1	1	1	1	1.00	1.00	1.00	1.00
Animal Shelter Technician, Lead	2	2	2	2	2.00	2.00	2.00	2.00
Animal Shelter Technician	4	6	6	6	2.45	2.88	2.88	2.88
Total	11	13	13	13	9.45	9.88	9.88	9.88

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### GENERAL FUND

<b>Community Services Library</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Assistant Director of Community Services	1	1	1	1	1.00	1.00	1.00	1.00
Library - Division Manager	3	3	3	3	3.00	3.00	3.00	3.00
Librarian	3	3	3	3	3.00	3.00	3.00	3.00
Circulation Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Library Assistant	4	5	5	5	4.00	5.00	5.00	5.00
Library Clerk	7	7	7	7	4.55	4.55	4.55	4.55
Library Page	6	6	6	6	2.25	2.25	2.25	2.25
<b>Total</b>	<b>25</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>18.80</b>	<b>19.80</b>	<b>19.80</b>	<b>19.80</b>

<b>Community Services Parks and Recreation</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Director of Community Services	1	0	0	0	1.00	0.00	0.00	0.00
Assistant Director of Community Services	1	1	1	1	1.00	1.00	1.00	1.00
Athletics Program Manager	1	1	1	1	1.00	1.00	1.00	1.00
Facilities Maintenance Manager	1	0	0	0	1.00	0.00	0.00	0.00
Recreation Programs Manager	1	1	1	1	1.00	1.00	1.00	1.00
Habitat Conservation Plan Manager	1	1	1	1	1.00	1.00	1.00	1.00
Parks Operations Manager	0	0	1	1	0.00	0.00	1.00	1.00
Youth Master Plan Coordinator	0	0	0	1	0.00	0.00	0.00	1.00
Beautification Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Athletic Program Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Recreation Programs Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Recreation Programs Specialist	1	1	1	1	0.50	0.50	0.50	0.50
Facilities / Events Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Athletic Supervisor	0	0	0	1	0.00	0.00	0.00	0.50
Administrative Assistant	1	0	0	0	1.00	0.00	0.00	0.00
Parks Maintenance Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Parks Maintenance Crew Leader	2	2	2	3	2.00	2.00	2.00	3.00
Facility Manger-Operations	1	0	0	0	1.00	0.00	0.00	0.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### GENERAL FUND

<b>Community Services Parks and Recreation cont'd</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Parks/Facilities Worker	3	5	5	6	3.00	5.00	5.00	6.00
Parks/Facilities Specialist	1	2	2	6	1.00	2.00	2.00	6.00
Nature Center Program Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Grants Administrator	1	0	0	0	1.00	0.00	0.00	0.00
Summer Program Coordinator	1	1	1	1	0.17	0.27	0.27	0.27
Summer Challenge Program Coordinator	0	0	0	0	0.00	0.00	0.00	0.00
Summer Assistant Program Coordinator	1	1	1	1	0.17	0.23	0.23	0.23
Summer Playground Site Supervisor	2	2	2	2	0.35	0.46	0.46	0.46
Summer Asst. Challenge Program Coordinator	0	0	0	0	0.00	0.00	0.00	0.00
Summer Challenge Program Aid	0	0	0	0	0.00	0.00	0.00	0.00
Summer Asst. Playground Site Supervisor	4	4	4	4	0.68	0.92	0.92	0.92
Summer Playground Leader	16	16	16	16	3.69	3.69	3.69	3.69
Intern	3	3	3	3	0.52	0.52	0.52	0.52
Pool Manager	1	1	1	0	0.35	0.35	0.35	0.00
Water Safety Instructor	4	4	4	0	0.98	0.98	0.98	0.00
Head Lifeguard	4	4	4	0	1.08	1.08	1.08	0.00
Lifeguard	7	7	7	0	1.75	1.72	1.72	0.00
Cashier / Pool Attendant	2	2	2	0	0.33	0.33	0.33	0.00
<b>Total</b>	<b>67</b>	<b>65</b>	<b>66</b>	<b>56</b>	<b>31.57</b>	<b>30.05</b>	<b>31.05</b>	<b>34.09</b>

<b>Community Services Outdoor Pool</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Pool Manager	0	0	0	1	0.00	0.00	0.00	0.35
Water Safety Instructor	0	0	0	4	0.00	0.00	0.00	0.98
Head Lifeguard	0	0	0	4	0.00	0.00	0.00	1.08
Lifeguard	0	0	0	7	0.00	0.00	0.00	1.72
Cashier / Pool Attendant	0	0	0	2	0.00	0.00	0.00	0.33
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.46</b>

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### GENERAL FUND

<b>Community Services Activity Center</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Aquatics Program Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Athletic Program Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Activity Center Attendant	6	6	6	6	4.63	4.63	4.63	4.63
Lifeguard / Water Safety Instructor	1	2	2	2	1.00	1.75	1.75	1.75
Facilities/Maintenance Worker	1	2	2	2	1.00	1.50	1.50	1.50
Lifeguard	7	6	6	6	3.75	3.00	3.00	3.00
Total	17	18	18	18	12.38	12.88	12.88	12.88

<b>Community Services Facilities and Grounds</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Parks Maintenance Crew Leader	1	1	1	0	1.00	1.00	1.00	0.00
Parks Equipment Worker	4	4	4	0	4.00	4.00	4.00	0.00
Parks Maintenance Worker	1	1	1	0	1.00	1.00	1.00	0.00
Total	6	6	6	0	6.00	6.00	6.00	0.00

<b>Community Services Parks Ranger</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Park Ranger Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Park Ranger III	4	4	4	5	0.77	0.77	0.77	1.77
Park Ranger II	5	5	5	5	0.72	0.72	0.72	0.72
Park Ranger I	9	9	9	9	1.09	1.09	1.09	1.09
Total	19	19	19	20	3.58	3.58	3.58	4.58

<b>Community Services Fleet Services</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Fleet Services Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Master Fleet Service Technician	4	4	4	5	4.00	4.00	4.00	4.00
Fleet Services Technician	1	1	1	1	1.00	1.00	1.00	1.00
Total	6	6	6	7	6.00	6.00	6.00	6.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### GENERAL FUND

<b>Public Services Transportation Administration</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Director of Public Services	0.34	0.00	0.00	0.0	0.34	0.00	0.00	0.00
Assistant Director of Public Services	1	1	1	1	1.00	1.00	1.00	1.00
Transportation Engineering Manager	1	1	1	1	1.00	1.00	1.00	1.00
Engineering Technician	1	1	1	1	1.00	1.00	1.00	1.00
Public Services Program Coordinator	1	1	1	1	0.50	0.50	0.50	0.50
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Inventory Control Supervisor	0.33	0	0	0	0.33	0.00	0.00	0.00
Inventory Control Technician	1	1	1	1	1.00	1.00	1.00	1.00
Technology Project Manager	0.33	0	0	0	0.33	0.00	0.00	0.00
Total	7	6	6.00	6.00	6.50	5.50	5.50	5.50

<b>Public Services Transportation - Traffic</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Traffic Control Crew Leader	2	2	2	2	2.00	2.00	2.00	2.00
Traffic Control Equipment Oper II	1	2	2	2	1.00	2.00	2.00	2.00
Traffic Control Equipment Oper I	5	4	4	4	5.00	4.00	4.00	4.00
Total	8	8	8	8	8.00	8.00	8.00	8.00



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### GENERAL FUND

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Public Services</b>								
<b>Transportation - Streets</b>								
Street and Drainage Manager	1	1	1	1	1.00	1.00	1.00	1.00
Streets Control Maintenance Crew Leader	3	3	3	3	3.00	3.00	3.00	3.00
Street Equipment Operator II	1	1	4	4	1.00	1.00	4.00	4.00
Street Equipment Operator I	9	9	6	6	9.00	9.00	6.00	6.00
Total	14	14	14	14	14.00	14.00	14.00	14.00

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Capital Improvement</b>								
Development Services Engineer	0	1	1	0	0.00	1.00	1.00	0.00
Engineering Inspector, Supervisor	0	0	0	1	0.00	0.00	0.00	1.00
Engineering Inspector	0	0	0	4	0.00	0.00	0.00	4.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Coordinator	0	1	1	1	0.00	1.00	1.00	1.00
Contracts Coordinator	1	0	0	0	1.00	0.00	0.00	0.00
Purchasing Specialist Sr	1	0	0	0	1.00	0.00	0.00	0.00
Total	3	3	3	7	3.00	3.00	3.00	7.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### DRAINAGE FUND

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Transportation</b>								
<b>Drainage</b>								
Drainage Maint. Crew Leader	1	1	1	1	1.00	1.00	1.00	1.00
Drainage Maint.. Equipment								
Operator I	1	1	1	1	1.00	1.00	1.00	1.00
GIS/Technology Specialist	0	0	0	1	0.00	0.00	0.00	0.50
Total	2	2	2	3	2.00	2.00	2.00	2.50

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER HOTEL OCCUPANCY TAX FUND

<b>Development Services CDBG</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Community Initiatives Program Administrator	0	0	1	1	0.00	0.00	1.00	1.00
Total	0	0	1	1	0.00	0.00	1.00	1.00

<b>Main Street</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Main Street Program Manager	1	1	1	1	1.00	1.00	1.00	1.00
Main Street Program Assistant	1	1	1	1	0.48	0.48	0.48	0.48
Total	2	2	2	2	1.48	1.48	1.48	1.48

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

### WIC PROGRAM FUND

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>WIC Administration</b>								
Assistant Director	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Assitant, Senior	1	1	1	1	1.00	1.00	1.00	1.00
WIC Certification Specialist	5	5	5	5	5.00	5.00	5.00	5.00
WIC Clerk Breastfeeding Peer Counselor	1	1	1	1	1.00	1.00	1.00	1.00
WIC Clerk	9	8	8	8	9.00	8.00	8.00	8.00
Total	17	16	16	16	17.00	16.00	16.00	16.00

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>WIC Nutrition</b>								
WIC Program Administrator	1	1	1	1	1.00	1.00	1.00	1.00
WIC Program Supervisor	0	0	0	0	0.00	0.00	0.00	0.00
WIC Supervisor/Nutritionist	5	5	5	5	5.00	5.00	5.00	5.00
Total	6	6	6	6	6.00	6.00	6.00	6.00

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>WIC Lactation</b>								
WIC Program Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Breastfeeding Peer Counselor/Clerk	0	0	0	0	0.00	0.00	0.00	0.00
Total	1	1	1	1	1.00	1.00	1.00	1.00

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>WIC Peer Counselor</b>								
WIC Clerk/Breastfeeding Peer Counselor	3	3	3	3	3.00	3.00	3.00	3.00
Total	3	3	3	3	3.00	3.00	3.00	3.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER WATER/ WASTEWATER UTILITY FUND

<b>Water/Waste water Distribution</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Water Distribution Manager	1	1	1	1	1.00	1.00	1.00	1.00
W/WW Field Maintenance Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
W/WW Utility Project Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
W/WW Maintenance Crew Leader	3	3	3	3	3.00	3.00	3.00	3.00
W/WW Equipment Operator II	3	3	3	3	3.00	3.00	3.00	3.00
W/WW Equipment Operator I	10	10	8	8	10.00	10.00	8.00	8.00
W/WW Electrical Field Maintenance Tech	1	1	1	1	1.00	1.00	1.00	1.00
Instrumentation and Controls Maintenance	2	2	2	2	2.00	2.00	2.00	2.00
W/WW Field Maintenance Tech	3	3	3	3	3.00	3.00	3.00	3.00
Inventory/Control Technician	1	1	1	1	1.00	1.00	1.00	1.00
Total	26	26	24	24	26.00	26.00	24.00	24.00

<b>Water/Waste water Quality</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Water Quality Services Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Water Quality Technician	4	4	4	4	4.00	4.00	4.00	4.00
Administrative Clerk	1	1	1	1	0.50	0.50	0.50	1.00
Total	6	6	6	6	5.50	5.50	5.50	6.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER WATER/ WASTEWATER UTILITY FUND

Water/Waste water Administration	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Director of Public Services	0.33	0	0	0	0.33	0.00	0.00	0.00
Assistant Director of Public Services	1	1	1	1	1.00	1.00	1.00	1.00
Technology Specialist / GIS	1	1	1	1	1.00	1.00	1.00	1.00
Technology Project Manager	0.34	0	0	0	0.34	0.00	0.00	0.00
Public Services Support Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Coordinator	1	1	1	1	1.00	1.00	1.00	1.00
Inventory Control Supervisor	0.33	0	0	0	0.33	0.00	0.00	0.00
Total	5	4	4	4	5.00	4.00	4.00	4.00

Water/Waste water Conservation	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Public Services Conservation Coordinator	0.5	0.5	0.5	0.5	0.50	0.50	0.50	0.50
Public Services Conservation Technician	0.5	0.5	0.5	0.5	0.50	0.50	0.50	0.50
Total	1	1	1	1	1.00	1.00	1.00	1.00

Water/Waste water Collection	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Wastewater Collection Manager	1	1	1	1	1.00	1.00	1.00	1.00
Water/ Wastewater Maintenance Crew Leader	2	2	2	2	2.00	2.00	2.00	2.00
Waste/Wastewater Equipment Operator II	3	3	3	3	3.00	3.00	3.00	3.00
Water/Wastewater Equipment Operator I	8	8	8	8	8.00	8.00	8.00	8.00
Total	14	14	14	14	14.00	14.00	14.00	14.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER ELECTRIC UTILITY FUND

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Public Services Administration</b>								
Executive Director of Public Services	0	1	1	1	0.00	1.00	1.00	1.00
Public Services GIS/Technology Manager	0	1	1	1	0.00	1.00	1.00	1.00
Inventory Control Supervisor	0	1	1	1	0.00	1.00	1.00	1.00
Total	0	3	3	3	0.00	3.00	3.00	3.00

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Electric Administration</b>								
Director of Public Services	0.34	0	0	0	0.34	0.00	0.00	0.00
Assistant Director of Public Services	1	1	1	1	1.00	1.00	1.00	1.00
Senior Engineer	1	1	1	1	1.00	1.00	1.00	1.00
Electrical Engineering Technician, Senior	1	0	0	0	1.00	0.00	0.00	0.00
Electrical Engineering Technician	3	3	3	3	3.00	3.00	3.00	3.00
Technology Project Manager	0.33	0	0	0	0.33	0.00	0.00	0.00
Administrative Clerk	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Assistant	1	1	1	1	1.00	1.00	1.00	1.00
Public Services GIS/Technology Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Total	9.67	8	8	8	9.67	8.00	8.00	8.00

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Electric Conservation</b>								
Public Services Conservation Coordinator	0.5	0.5	0.5	0.5	0.50	0.50	0.50	0.50
Public Services Conservation Technician	0.5	0.5	0.5	0.5	0.50	0.50	0.50	0.50
Total	1	1	1	1	1.00	1.00	1.00	1.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER ELECTRIC UTILITY FUND

<b>Electric Meter Operations</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Utilities Metering Manager	1	1	1	1	1.00	1.00	1.00	1.00
Metering Supervisor	1	1	1	1	1.00	1.00	1.00	1.00
Complex Meter Technician	2	2	2	2	2.00	2.00	2.00	2.00
Meter Service Technician	3	3	3	4	3.00	3.00	3.00	4.00
Public Services Meter Data Specialist	1	1	1	1	1.00	1.00	1.00	1.00
Public Services Support Specialist	1	1	1	1	1.00	1.00	1.00	1.00
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>

<b>Electric Maintenance</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Electric Distribution Manager	1	1	1	1	1.00	1.00	1.00	1.00
Electric Crew Leader	2	3	3	3	2.00	3.00	3.00	3.00
Line Person	5	7	7	7	5.00	7.00	7.00	7.00
Electric Equipment Operator	2	1	1	1	2.00	1.00	1.00	1.00
Line Person, Apprentice	3	2	2	2	3.00	2.00	2.00	2.00
Line Person Helper	3	4	4	4	3.00	4.00	4.00	4.00
Inventory Control Technician	1	1	1	1	1.00	1.00	1.00	1.00
Inventory Control Supervisor	0.33	0	0	0	0.33	0.00	0.00	0.00
<b>Total</b>	<b>17.33</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>17.33</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>

<b>Utility Billing and Collections</b>	<b>Positions</b>				<b>Full Time Equivalent</b>			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Utility Billing Manager	1	1	1	1	1.00	1.00	1.00	1.00
Utility Applications Administrator	1	1	1	1	1.00	1.00	1.00	1.00
Billing Quality Assurance Specialist	0	1	1	1	0.00	1.00	1.00	1.00
Utilities Customer Service Supervisor	2	2	2	2	2.00	2.00	2.00	2.00
Accounting Specialist	3	3	4	4	3.00	3.00	3.00	3.00
Lead Cashier	1	1	2	2	1.00	1.00	1.00	1.00
Utilities Customer Service Clerk	6	6	4	4	6.00	6.00	6.00	6.00
<b>Total</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>



# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER CIP

Capital Improvement Fund Capital Improvement	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
Director of Capital Improvements	1	1	1	1	1.00	1.00	1.00	1.00
Asst Director of Engineering/City Engineer	1	1	1	1	1.00	1.00	1.00	1.00
Engineering Construction Manager	0	0	1	1	0.00	0.00	1.00	1.00
Project Engineer II	2	2	5	5	2.00	2.00	5.00	5.00
Project Engineer I	2	3	0	0	2.00	3.00	0.00	0.00
Development Services Engineer	1	0	0	0	1.00	0.00	0.00	0.00
Engineer Inspector Supervisor	1	1	1	0	1.00	1.00	1.00	0.00
Engineer Inspector	3	4	4	0	3.00	4.00	4.00	0.00
Transportation Engineer	1	1	0	0	1.00	1.00	0.00	0.00
Graduate Engineer I	1	1	1	1	1.00	1.00	1.00	1.00
Real Estate Acquisitions Administrator	1	1	1	1	1.00	1.00	1.00	1.00
Administrative Assistant	1	0	0	0	1.00	0.00	0.00	0.00
Administrative Coordinator	1	0	0	0	1.00	0.00	0.00	0.00
Total	16	15	15	10	16.00	15.00	15.00	10.00

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### SOLID WASTE

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Solid Waste</b>								
Assistant Director of Community Services	0	0.34	0.34	0.34	0.00	0.34	0.34	0.34
KSMB Administration	0	1	1	1	0.00	0.50	0.50	0.50
Administrative Assistant	0.50	1	1	1	0.50	0.50	0.50	0.50
Total	0.50	2.34	2.34	2.34	0.50	1.34	1.34	1.34

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### PERSONNEL ROSTER

#### TRANSIT

	Positions				Full Time Equivalent			
	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14	Actual 2011-12	Adopted 2012-13	Actual 2012-13	Adopted 2013-14
<b>Transit</b>								
Fleet/Facilities/Transit Manager	0	0.33	0.33	0.33	0.00	0.33	0.33	0.33
Administrative Assistant	0	1.00	1.00	1.00	0.00	0.50	0.50	0.50
Total	0	1	1	1.33	0.00	0.83	0.83	0.83

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### LIST OF ACRONYMS

CA	Current Assets
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Program
CIP	Capital Improvement Program
CL	Current Liabilities
CO's	Certificates of Obligation Debt
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GBRA	Guadalupe-Blanco River Authority
GFOA	Government Finance Officers Association
GO's	General Obligation Debt
HCTAD	Hays County Tax Appraisal District
I&S	Interest and Sinking
LCRA	Lower Colorado River Authority
NRMSIRs	Nationally Recognized Municipal Securities Information Repositories
O&M	Operations and Maintenance
P&Z	Planning and Zoning Commission
RB's	Revenue Bonds
SEC	Securities and Exchange Commission
SMCISD	San Marcos Independent School District
SMPD	San Marcos Police Department
TML	Texas Municipal League
TSUSM	Texas State University – San Marcos
WIC	Women, Infants and Children Program Fund
W/WW	Water/ Wastewater Utility Fund

# CITY OF SAN MARCOS

## 2013-14 ANNUAL BUDGET

### GLOSSARY OF TERMS

**ACCOUNT** - A code made up of numbers used to classify how specific dollar amounts come into the City or how they are being spent.

**ACCRUAL BASIS OF ACCOUNTING** – A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**AD VALOREM TAX** - A tax levied on the assessed value of real property (also known as "property taxes").

**AMORTIZE** - To provide for the gradual extinguishment of (as a mortgage) usually by contribution to a sinking fund at the time of each periodic payment.

**APPROPRIATION** - A specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeable with "expenditures".

**ASSESSED VALUATION** - A value that is established for real and personal property for use as a basis for levying property taxes.

**AUDIT** - A comprehensive examination as to the manner in which the government's resources were actually utilized, concluding in a written report. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A

performance audit consists of a review of how well the government met its stated goals.

**BALANCE SHEET** - A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**BASIS DIFFERENCES** – Differences that arise through the employment of a basis of accounting for budgetary purposes that differs from the basis of accounting prescribed by GAAP for a given fund type.

**BASIS OF ACCOUNTING** – The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

**BOND** - A written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, called the maturity date, together with periodic interest at a specified rate.

**BONDED DEBT** - The portion of indebtedness represented by outstanding bonds.

**BUDGET** - A plan of financial operation specifying expenditures to be incurred for a given period to accomplish specific goals, and the means of financing them.

**BUDGET CALENDAR** - The schedule of key dates or milestones which the City departments follow in preparation, specific goals, and the means of financing them.

**BUDGETARY BASIS OF ACCOUNTING** - The method used to determine when revenues and expenses are recognized for budgetary purposes.

**BUDGET DOCUMENT** - The official plan showing how the City finances all of its services.

**BUDGET YEAR** - From October 1<sup>st</sup> through September 30<sup>th</sup>, which is the same as the fiscal year.

**BUDGETARY CONTROL** - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**CAPITAL EXPENDITURE** - An expense for a major asset or improvement as shown in the Capital Improvement Program. The amount usually exceeds \$50,000.

**CAPITAL IMPROVEMENTS PROGRAM** - A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. Examples include land, improvements to land, easements, buildings, building improvements, and infrastructure.

**CASH BASIS OF ACCOUNTING** - Basis

of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

**CASH MANAGEMENT** - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

**CDBG** - Community Development Block Grant - Federal HUD entitlement funds to meet a variety of needs of low income citizens including housing, infrastructure, equipment, facilities and public services.

**CERTIFICATE OF OBLIGATION (C.O.)** - Legal debt instruments used to finance capital improvement projects. Certificates of obligation are backed by the full faith and credit of the government entity and are fully payable from a property tax levy. Certificates of obligation differ from general obligation debt in that they are approved by the City Council and are not voter approved.

**CERTIFIED TAX ROLL** - A list of all-taxable properties, values and exemptions in the City. The Hays County Appraisal District establishes this roll.

**CONTINGENCY** - The appropriation of reserve funds for future allocation in the event specific budget allotments have expired and additional funds are needed.

**CURRENT TAXES** - Taxes that are levied and due within the ensuing fiscal year.

**DEBT SERVICE** - The payment of principal and interest on borrowed funds.

**DEBT SERVICE FUNDS** - Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**DELINQUENT TAXES** - Taxes remaining unpaid after January 31<sup>st</sup>.

**DEPARTMENT** - An administrative division of the City having management responsibility for an operation or a group of related operations within a functional area.

**DEPRECIATION** - The decrease in value of physical assets due to use and the passage of time.

**ENCUMBRANCE** – Commitments related to unperformed (executory) contracts for goods or services.

**ENTERPRISE FUND** - A fund used to account for operations financed and operated in a manner similar to private business enterprises in that they are self supported by user fees. These funds use full accrual accounting.

**ESTIMATED REVENUE** - The amount of revenue expected to be collected during the year.

**EXPENDITURE** - The incurring of liability, payment of cash, or the transfer of property for the purpose of acquiring an asset or service or settling a loss.

**EXPENSE** - A charge incurred in an accounting period, whether actually paid in that accounting period or not.

**FISCAL YEAR** - October 1<sup>st</sup> through September 30<sup>th</sup> of each year.

**FIXED ASSETS** - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FRANCHISE FEE** - A fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas, water, wastewater, and cable television.

**FULL ACCRUAL ACCOUNTING** - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**FULL FAITH AND CREDIT** - A pledge of the general taxing power of the City to repay debt obligations. This term is typically used in reference to general obligations bonds.

**FULL TIME EQUIVALENT (F.T.E.)** - A quantifiable unit of measure utilized to convert hours worked by part-time, seasonal or temporary employees into hours worked by full-time employees. Full-time employees work 2080 hours annually. A part-time employee working 1040 hours annually represents a .5 FTE.

**FUND** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are usually established to account for activities of a certain type.

**FUND BALANCE** - The excess of assets

over liabilities for governmental funds.

**GAAP** - Generally Accepted Accounting Principles.

**GENERAL FUND** - The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS** - Bonds that finance a variety of public projects such as streets, buildings, and capital improvements. The repayment of these bonds is usually made from the General Fund. They are backed by the full faith and credit of the City.

**GENERAL OBLIGATION DEBT** - The supported bonded debt, which is backed by the full faith and credit of the City.

**GOAL** - A long-term, attainable target for an organization Vision of the future.

**GOVERNMENTAL FUND** - It refers to the General Fund, all Special Revenue Funds and the Debt Service Fund.

**GRANT** - Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity or facility.

**INDIRECT COSTS** – Those costs that are fully expensed within one fund or division that can be allocated to another fund or division. i.e., Human Resources is fully expensed to the General Fund but services relate to the Electric Utility Fund as well.

**INFRASTRUCTURE** - Substructure or underlying foundation of the City (e.g. streets, utility lines, water and wastewater facilities, etc.)

## **INTERGOVERNMENTAL REVENUES**

- Revenues received from another governmental entity, such as county, state or federal governments.

**INVENTORY** - A detailed listing of property currently held by the City.

**LEVY** - To impose taxes, special assessments, or service charges for the support of City activities.

**LINE ITEM BUDGET** - A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) Separately along with the dollar amount budgeted for each specified category.

**LIMITED TAX NOTES** – Short-term, interest-bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

**LONG-TERM DEBT** - Any unmatured debt that is not a fund liability with a maturity of more than one year.

## **MODIFIED ACCRUAL ACCOUNTING**

– Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

## **NON-OPERATING EXPENDITURES**

- The costs of government services which are not directly attributable to a specific City program or operation. An example includes debt service obligations.



**NON-OPERATING REVENUES** - The incomes received by the government which are not directly attributable to providing a service. An example would be interest on investments.

**O & M** - Operations and Maintenance

**OBJECTIVES** - A specific, measurable and observable result of an organization's activity which advances the organization toward a goal.

**OPERATING BUDGET** - A financial plan that presents expenditures for the fiscal year and estimates of revenue to finance them.

**OPERATING TRANSFERS** - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**POLICY** - A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

**PROPERTY TAX** - Taxes that are levied on both real and personal property according to the Property's valuation and tax.

**RESERVE** - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**RETAINED EARNINGS** - The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in the fund and which are not reserved for any specific purpose.

**REVENUE** - All money received by a government other than expense refunds, capital contributions, and residual equity

transfers.

**REVENUE BONDS** - Bonds whose principle and interest are payable exclusively from user fees.

**RISK MANAGEMENT** - An organized effort to protect the City's assets against loss, utilizing the most economical methods.

**ROUTINE CAPITAL OUTLAY** - Vehicles and other equipment with a value in excess of \$5,000 and an expected life of more than three years.

**SOURCES OF REVENUE** - Revenues are classified according to their source or where they originate.

**SPECIAL REVENUE FUNDS** - Funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.

**TAX BASE** - The total value of all real and personal property in the City as of January 1<sup>st</sup> of each year, as certified by the Appraisal Review Board.

**TAX LEVY** - The total amount of taxes imposed by the City on taxable property, as determined by the Hays County Tax Appraisal District.

**TAX RATE** - The tax rate is set by Council and is made up of two components; debt service and operations rates.

**TIMING DIFFERENCES** - Differences between the budgetary basis of accounting and GAAP that occur when the period used for budgeting differs from the period used for GAAP reporting (e.g., a special revenue fund that uses a grant-year budget rather

than a fiscal-year budget).

**TRUST AND AGENCY FUNDS** - Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

**UNEARNED REVENUE** – A type of deferred revenue account used in connection with resources that have not yet been earned.

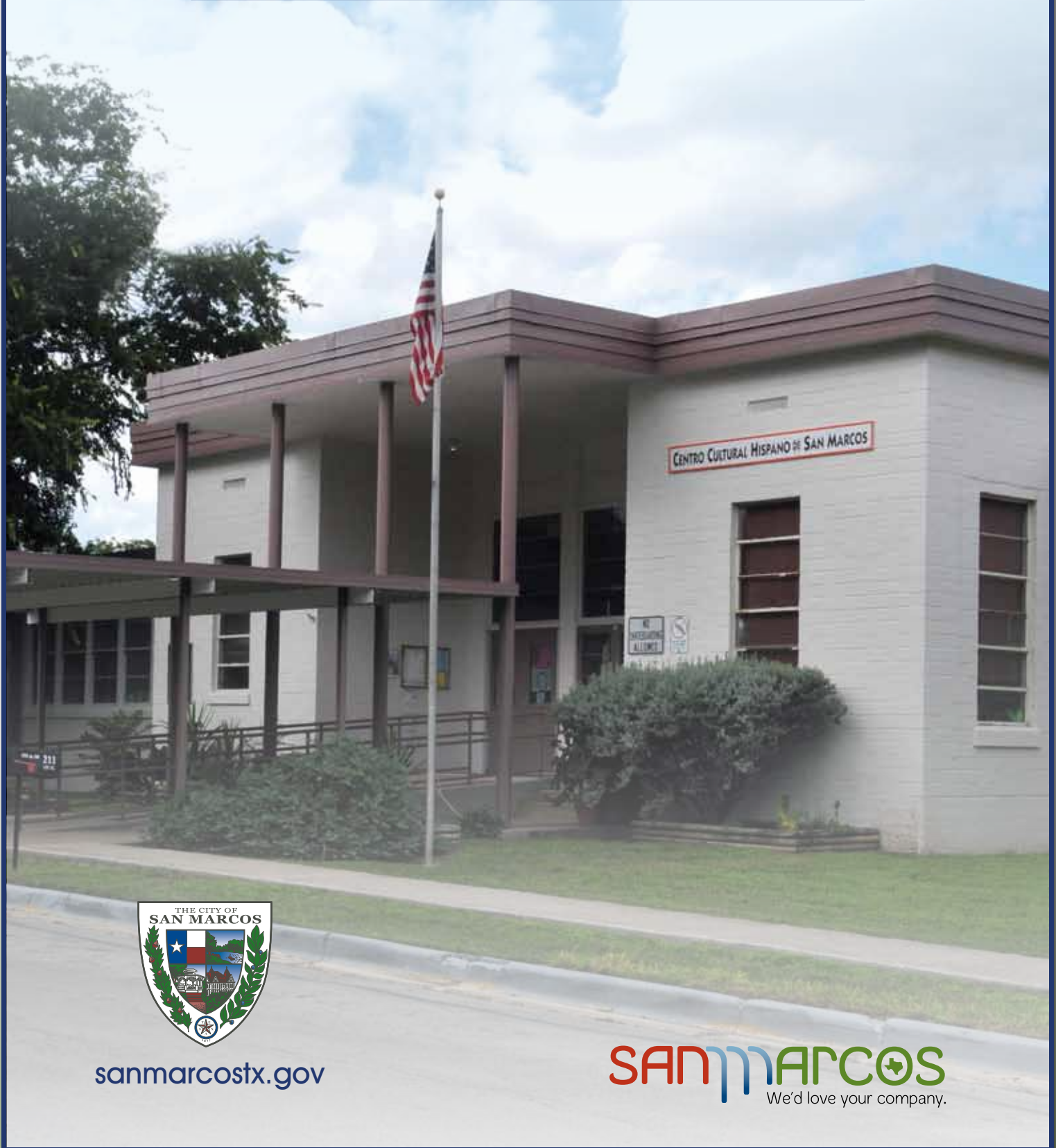
**UNENCUMBERED FUND BALANCE** - For budget purposes, the unencumbered fund balance is the amount of undesignated fund balance of a fund, which is available for allocation.

**UNREALIZED REVENUES** – Term used in connection with budgeting. The difference between estimated revenues and actual revenues.

**WORKING CAPITAL** – Current assets less current liabilities.

# City of San Marcos, Texas

★ Annual Budget ★ Fiscal Year 2013–2014 ★



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**SAN MARCOS**  
We'd love your company.